Forms 990 / 990-EZ Return Summary

For calendar year 2012, or tax year beginning 07/01/12 , and ending 06/30/13

02-0226033

BOYS & GIRLS CLUB OF MANCHESTER INC

Net Asset / Fund Balance at Beginning of Year				9,298,306
Revenue				
Contributions		983,239		
Program service revenue		850,262		
Investment income		163,306		
Capital gain / loss		1,525		
Special events:				
Gross revenue	101,300			
Direct expenses	39,878			
Net income		61,422		
Other income		104,957		
Total revenue			2,059,754	
Expenses				
Program services		1,808,470		
Management and general		276,339		
Fundraising		54,113		
Total expenses			2,138,922	
Excess / (deficit)				-79,168
Other changes				9,588,020
Net Asset / Fund Balance at End of Year				9,508,852

Reconciliation of Revenue

Total revenue per financial statements	2,413,926
Less:	
Unrealized gains	289,714
Donated services	64,458
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	2,059,754

Reconciliation of Expenses

Total expenses per financial statements	2,203,380
Less:	
Donated services	64,458
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	2,138,922

Balance Sheet

	Beginning	**Ending**	**Differences**
Assets	10,340,748	10,556,743	
Liabilities	1,042,442	1,047,891	
Net assets	9,298,306	9,508,852	210,546

Miscellaneous Information

Amended return	
Return / extended due date	11/15/13
Failure to file penalty	

M226033R

Form 990 Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07/01/12 **, and ending** 06/30/13

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: BOYS & GIRLS CLUB OF MANCHESTER INC

Doing Business As:

Number and street (or P.O. box if mail is not delivered to street address): 555 UNION STREET — Room/suite:

City, town or post office, state, and ZIP code: MANCHESTER NH 03104

D Employer identification number: 02-0226033

E Telephone number: 603-625-5982

G Gross receipts $ 2,110,605

F Name and address of principal officer:

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.MBGCNH.ORG

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1907 **M** State of legal domicile: NH

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ▶ [ ] 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	18
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	95
6 Total number of volunteers (estimate if necessary)	6	83
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	735,045	983,239
	9 Program service revenue (Part VIII, line 2g)	794,593	850,262
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	91,095	121,296
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	109,391	104,957
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,730,124	2,059,754
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,181,257	1,258,325
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 54,113		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	828,610	880,597
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,009,867	2,138,922
	19 Revenue less expenses. Subtract line 18 from line 12	-279,743	-79,168
		Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	10,340,748	10,556,743
	21 Total liabilities (Part X, line 26)	1,042,442	1,047,891
	22 Net assets or fund balances. Subtract line 21 from line 20	9,298,306	9,508,852

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

GARY FROST EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
ROBIN D WELLS	ROBIN D WELLS	11/07/13		P00041166

Firm's name ▶ CAREW & WELLS, PLLC — Firm's EIN ▶ 41-2243136

Firm's address ▶ 3 NORTH SPRING ST, SUITE 100 CONCORD, NH 03301 — Phone no. 603-224-3950

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 .... [X]

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .... [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 1,808,470 including grants of $) (Revenue $)

PHYSICAL EDUCATION, RECREATIONAL, SOCIAL, EDUCATIONAL AND CULTURAL PROGRAMS FOR MANCHESTER AREA YOUTH PROVIDE OPPORTUNITIES TO IMPROVE THE DEVELOPMENT OF THESE YOUTH.

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** ▶ 1,808,470

Part IV Checklist of Required Schedules

		Line	Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If “Yes,” complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If “Yes,” complete Schedule C, Part I	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If “Yes,” complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If “Yes,” complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If “Yes,” complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If “Yes,” complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If “Yes,” complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is “Yes,” then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If “Yes,” complete Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If “Yes,” complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? If “Yes,” complete Schedule F, Parts I and IV	14b		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? If “Yes,” complete Schedule F, Parts II and IV	15		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? If “Yes,” complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If “Yes,” complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If “Yes,” complete Schedule H	20a		X
b	If “Yes” to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules (continued)

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

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
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	24			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	95			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country: ▶					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	X	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	18		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9			X

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

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

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ GARY FROST 555 UNION STREET

MANCHESTER NH 03104 603-625-5982

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) GARY FROST EXECUTIVE DIRECTOR	50.00 0.00	X						108,635	0	10,747
(2) W STEPHEN MCMAHON DIRECTOR	1.25 0.00	X						0	0	0
(3) PAUL SARGEANT IMMED PAST PRESIDENT	1.25 0.00	X		X				0	0	0
(4) MARK MULCAHY DIRECTOR	1.25 0.00	X						0	0	0
(5) SUSAN RAND KING SECRETARY	1.25 0.00	X		X				0	0	0
(6) MATTHEW BARRETT DIRECTOR	1.25 0.00	X						0	0	0
(7) SARAH MCEVOY DIRECTOR	1.25 0.00	X						0	0	0
(8) CAROL BEDNAROWSKI DIRECTOR	1.25 0.00	X						0	0	0
(9) JOAN BENNETT DIRECTOR	1.25 0.00	X						0	0	0
(10) BARRY BRENSINGER DIRECTOR	1.25 0.00	X						0	0	0
(11) DANIEL COHEN DIRECTOR	1.25 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(12) BARBARA LUSSIER DIRECTOR	1.25 0.00	X						0	0	0
(13) HARRY MALONE PRESIDENT	2.50 0.00	X		X				0	0	0
(14) JEFFREY WHEELER TREASURER	1.50 0.00	X		X				0	0	0
(15) MAUREEN GREEN DIRECTOR	1.25 0.00	X						0	0	0
(16) DOUG WEICK DIRECTOR	1.25 0.00	X						0	0	0
(17) JOE RACZKA DIRECTOR	1.25 0.00	X						0	0	0
(18) DIANE RAYMOND DIRECTOR	1.25 0.00	X						0	0	0
(19) GEORGE TZIMAS DIRECTOR	1.25 0.00	X						0	0	0
1b Sub-total ▶								108,635		10,747
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								108,635		10,747

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 1

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts						
1a Federated campaigns	1a					
b Membership dues	1b					
c Fundraising events	1c					
d Related organizations	1d	28,500				
e Government grants (contributions)	1e	152,892				
f All other contributions, gifts, grants, and similar amounts not included above	1f	801,847				
g Noncash contributions included in lines 1a-1f: $						
h **Total.** Add lines 1a–1f ▶			983,239			
Program Service Revenue		Busn. Code				
2a CORE PROGRAM FEES			850,262	850,262		
b						
c						
d						
e						
f All other program service revenue						
g **Total.** Add lines 2a–2f ▶			850,262			
Other Revenue						
3 Investment income (including dividends, interest, and other similar amounts) ▶			119,771			119,771
4 Income from investment of tax-exempt bond proceeds ▶						
5 Royalties ▶						
	(i) Real	(ii) Personal				
6a Gross rents	43,535					
b Less: rental exps.						
c Rental inc. or (loss)	43,535					
d Net rental income or (loss) ▶			43,535			43,535
7a Gross amount from sales of assets other than inventory	(i) Securities: 12,498	(ii) Other				
b Less: cost or other basis & sales exps.	10,973					
c Gain or (loss)	1,525					
d Net gain or (loss) ▶			1,525	1,525		
8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	a	101,300				
b Less: direct expenses	b	39,878				
c Net income or (loss) from fundraising events ▶			61,422			61,422
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities ▶						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Busn. Code				
11a						
b						
c						
d All other revenue						
e **Total.** Add lines 11a–11d ▶						
12 **Total revenue.** See instructions. ▶			2,059,754	851,787	0	224,728

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	111,255	92,342	15,575	3,338
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	910,697	755,878	127,498	27,321
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	127,801	106,075	17,892	3,834
10 Payroll taxes	108,572	90,115	15,200	3,257
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	9,893		9,893	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,704		2,704	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	5,333		5,333	
12 Advertising and promotion	6,898			6,898
13 Office expenses	549	340	49	160
14 Information technology				
15 Royalties				
16 Occupancy	208,750	181,296	23,200	4,254
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	10,273	9,246	822	205
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	226,498	203,848	18,120	4,530
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	246,472	212,110	34,362	
b TRANSPORTATION	65,203	65,203		
c SCHOLARSHIPS	31,600	31,600		
d STAFF TRAINING & EDUCATIO	20,963	19,915	1,048	
e All other expenses	45,461	40,502	4,643	316
25 **Total functional expenses.** Add lines 1 through 24e	2,138,922	1,808,470	276,339	54,113
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☒ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X . . . [ ]

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest bearing		418,968	1	509,890
	2	Savings and temporary cash investments		247,131	2	20,118
	3	Pledges and grants receivable, net		606,821	3	539,445
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		30,339	9	22,497
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,668,971			
	b	Less: accumulated depreciation	10b 1,361,251	5,467,963	10c	5,307,720
	11	Investments—publicly traded securities		3,561,540	11	4,149,744
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets		7,986	14	7,329
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		10,340,748	16	10,556,743
Liabilities	17	Accounts payable and accrued expenses		33,313	17	54,978
	18	Grants payable			18	
	19	Deferred revenue		288,504	19	324,785
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties		720,625	23	668,128
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,042,442	26	1,047,891
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		2,311,838	27	2,656,324
	28	Temporarily restricted net assets		5,665,532	28	5,532,592
	29	Permanently restricted net assets		1,320,936	29	1,319,936
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ [ ] and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		9,298,306	33	9,508,852
	34	Total liabilities and net assets/fund balances		10,340,748	34	10,556,743

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	2,059,754
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,138,922
3	Revenue less expenses. Subtract line 2 from line 1	3	-79,168
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9,298,306
5	Net unrealized gains (losses) on investments	5	289,714
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	9,508,852

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: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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

2012

Open to Public Inspection

Name of the organization BOYS & GIRLS CLUB OF MANCHESTER INC

Employer identification number 02-0226033

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 to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box 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–Non-functionally integrated

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 it 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?

		Yes	No
(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?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

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 col. **(i)** listed in your governing document? Yes	**(iv)** No	**(v)** Did you notify the organization in col. **(i)** of your support? Yes	**(v)** No	**(vi)** Is the organization in col. **(i)** organized in the U.S.? Yes	**(vi)** No	**(vii)** Amount of monetary support
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,075,349	2,053,779	999,309	735,045	983,239	6,846,721
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	2,075,349	2,053,779	999,309	735,045	983,239	6,846,721
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)						820,057
6 **Public support.** Subtract line 5 from line 4.						6,026,664

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	2,075,349	2,053,779	999,309	735,045	983,239	6,846,721
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	138,732	59,231	126,876	126,351	163,306	614,496
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.)		87,475	82,375	111,509	101,300	382,659
11 **Total support.** Add lines 7 through 10						7,843,876

12 Gross receipts from related activities, etc. (see instructions) **12** 850,262

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) **14** 76.83 %

15 Public support percentage from 2011 Schedule A, Part II, line 14 **15** 81.91 %

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

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

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2012.** 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—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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

PART II, LINE 10 - OTHER INCOME DETAIL

GOLF TOURNAMENT $ 382,659

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2012

Name of the organization	**Employer identification number**
BOYS & GIRLS CLUB OF MANCHESTER INC	02-0226033

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

[X] For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the $33^{1}/_{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year . . . . ▶ $ . . . .

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

Name of organization
BOYS & GIRLS CLUB OF MANCHESTER INC

Employer identification number
02-0226033

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	GRANITE UNITED WAY 22 CONCORD STREET, FLOOR 2 MANCHESTER NH 03103	$ 120,203	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	MR & MRS ROBERT W CUSHMAN 242 LIBERTY HILL ROAD BEDFORD NH 03110	$ 45,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	COGSWELL BENEVOLENT TRUST 1001 ELM STREET MANCHESTER NH 03103	$ 49,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	VERA FUND NH CHARITABLE FOUNDATION 37 PLEASANT STREET CONCORD NH 03301-4005	$ 37,482	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5	FIDELITY INVESTMENTS ONE SPARTAN WAY, TS3U MERRIMACK NH 03054-9600	$ 25,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6	STATE OF NH DEPARTMENT OF EDUCATION 101 PLEASANT STREET CONCORD NH 03301	$ 132,892	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization
BOYS & GIRLS CLUB OF MANCHESTER INC

Employer identification number
02-0226033

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	BOYS AND GIRLS CLUB OF AMERICA 1275 PEACHTREE STREET NE ATLANTA GA 30309-3506	$ 28,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
8	BANK OF AMERICA FOUNDATION 401 N. TYRON ST CHARLOTTE NC 28255	$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
9	CITY OF MANCHESTER, NH ONE CITY HALL PLAZA MANCHESTER NH 03101	$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

M226033R

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization: BOYS & GIRLS CLUB OF MANCHESTER INC

Employer identification number: 02-0226033

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV **Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V **Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,063,579	2,861,337	1,948,754	1,755,087	2,315,885
b Contributions	362,484	338,127	575,000	200	15,100
c Net investment earnings, gains, and losses	370,510	-125,135	340,083	208,467	-564,048
d Grants or scholarships	12,850	10,750	2,500	15,000	9,800
e Other expenditures for facilities and programs	-100,000				
f Administrative expenses	2,704				2,050
g End of year balance	3,681,019	3,063,579	2,861,337	1,948,754	1,755,087

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

a Board designated or quasi-endowment ▶ 55.53 %

b Permanent endowment ▶ 35.86 %

c Temporarily restricted endowment ▶ 8.61 %

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		579,587		579,587
b Buildings		4,785,199	969,577	3,815,622
c Leasehold improvements				
d Equipment		753,386	234,559	518,827
e Other		550,799	157,115	393,684
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				5,307,720

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)		
Total. (Column (b) must equal Form 990, Part X, col. (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)		
Total. (Column (b) must equal Form 990, Part X, col. (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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	2,413,926
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	289,714		
b	Donated services and use of facilities	2b	64,458		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	354,172
3	Subtract line **2e** from line **1**			3	2,059,754
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	2,059,754

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

1	Total expenses and losses per audited financial statements			1	2,203,380
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	64,458		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	64,458
3	Subtract line **2e** from line **1**			3	2,138,922
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	2,138,922

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

PART X - FIN 48 FOOTNOTE

ON JULY 1, 2009, THE CLUB ADOPTED THE PROVISIONS OF FASB INTERPRETATION NUMBER 48 (FIN 48), ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES - AN INTERPRETATION OF FASB ASC 740-10. DIFFERENCES BETWEEN THE AMOUNT RECOGNIZED IN THE FINANCIAL STATEMENTS PRIOR TO THE ADOPTION OF FIN 48 AND THE AMOUNTS REPORTED AS A RESULT OF ADOPTION WOULD BE ACCOUNTED FOR AS A CUMULATIVE EFFECT ADJUSTMENT RECORDED TO THE JULY 1, 2009 NET ASSET BALANCE, HOWEVER, AS THERE WAS NO DIFFERENCE BETWEEN THE AMOUNT RECOGNIZED IN THE FINANCIAL STATEMENTS PRIOR TO THE ADOPTION OF FIN 48 AND THE AMOUNTS REPORTED AS A RESULT OF THE ADOPTION, NO ADJUSTMENT WAS REQUIRED.

FOR THE YEAR ENDED JUNE 30, 2013 MANAGEMENT HAS EVALUATED ITS TAX POSITIONS IN ACCORDANCE WITH FIN 48 AND DOES NOT BELIEVE THAT A LIABILITY FOR INCOME TAX ASSOCIATED WITH UNCERTAIN TAX POSITIONS SHOULD BE RECOGNIZED. ADDITIONALLY, THE CLUB'S POLICY IS TO RECOGNIZE INTEREST AND PENALTIES

Part XIII **Supplemental Information** (continued)

RELATED TO UNRECOGNIZED TAX BENEFITS AS TAX EXPENSE. DURING THE YEAR ENDED JUNE 30, 2013 THE CLUB DID NOT RECOGNIZE ANY INTEREST OR PENALTIES.

AS A NON-PROFIT CORPORATION, THE CLUB FILES FEDERAL TAX RETURNS AS AN ORGANIZATION EXEMPT FROM INCOME TAX. IN THE NORMAL COURSE OF BUSINESS THE CLUB IS SUBJECT TO EXAMINATION BY TAXING AUTHORITIES. WITH FEW EXCEPTIONS, THE CLUB IS NO LONGER SUBJECT TO FEDERAL OR STATE EXAMINATIONS FOR FISCAL YEARS BEGINNING BEFORE JULY 1, 2009.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization: BOYS & GIRLS CLUB OF MANCHESTER INC

Employer identification number 02-0226033

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GOLF TOURNAMENT (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	101,300			101,300
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	101,300			101,300
Direct Expenses	4 Cash prizes	2,100			2,100
	5 Noncash prizes	4,709			4,709
	6 Rent/facility costs	33,069			33,069
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(39,878)
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				61,422

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes .... % ☐ No	☐ Yes .... % ☐ No	☐ Yes .... % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				

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

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

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility 13a %

b An outside facility 13b %

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

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ and the amount of gaming revenue retained by the third party ▶ $.

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information.

Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization: BOYS & GIRLS CLUB OF MANCHESTER INC
Employer identification number: 02-0226033

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES
THE CLUB WAS FORMED BASED ON THE PRINCIPALS OF THE NATIONAL
ORGANIZATION OF THE BOYS AND GIRLS CLUBS OF AMERICA, INC.
WHICH IS TO PROVIDE A SAFE AND AFFORDABLE PLACE FOR
PROMOTING ACADEMIC, SOCIAL, CULTURAL AND PHYSCIAL EDUACTION
FOR ALL YOUTH.

FORM 990, PART I, LINE 6
THE CLUB HAS VOLUNTEERS IN ALL PROGRAM AREAS AND THEY DO NOT RECEIVE ANY
SERVICES OR BENEFITS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FORM 990 IS PROVIDED TO THE BOARD FOR REVIEW AND INDEPENDENTLY REVIEWED
BY THE TREASURER WITH THE CPA WHO PREPARES THE RETURN.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
DONE ANNUALY THROUGH BOARD MEETINGS

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE BOARD GOVERNANCE COMMITTEE IS CHARGED WITH GATHERING DATA EVERY THREE
YEARS TO ENSURE THAT THE STAFF SALARIES ARE IN LINE WITH OTHER LIKE
ORGANIZATIONS IN OUR REGION. BASED ON THIS INFORMATION THE COMMITTEE MAKES
RECOMMENDATIONS FOR CHANGE (IF NEEDED) IN SALARY RANGES TO THE FULL BOARD
OF DIRECTORS. THE BOARD THEN VOTES ON ON THE FINAL DECISION. THE EXECUTIVE
DIRECTOR HAS HIS PERFORMANCE REVIEWED ANNUALLY BY MEMBERS OF THE BOARD AND

Name of the organization: BOYS & GIRLS CLUB OF MANCHESTER INC

Employer identification number: 02-0226033

RECOMMENDATIONS ARE MADE TO THE FULL BOARD FOR ANY SALARY/WAGE ADJUSTMENTS.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

THE EXECUTIVE DIRECTOR AND/OR HIS DESIGNEE REVIEW THE PERFORMANCE OF OTHER EMPLOYEES AND MAKE RECOMMENDATIONS TO THE BOARD IN THE FORM OF A BUDGET FOR SALARY/WAGE CHANGES TO STAFF. PERFORMANCE REVIEWS ARE KEPT ON FILE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

GOVERNING DOCUMENTS ARE AVAIALBLE UPON REQUEST

M226033R

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172
2012
Attachment Sequence No. **179**

Name(s) shown on return	Identifying number
BOYS & GIRLS CLUB OF MANCHESTER INC	02-0226033

Business or activity to which this form relates
INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

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

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	223,912

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	1,930
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	225,842
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year				43	656
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	656

M226033R BOYS & GIRLS CLUB OF MANCHESTER INC
02-0226033
FYE: 6/30/2013

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
62	CF BOAT	6/02/98	1,500				1,500	7	HY	200DB	1,500	0
74	BBL CLUBHOUSE	1/01/08	75,267				75,267	39	MM	S/L	8,604	1,930
			76,767				76,767				10,104	1,930
Other Depreciation:												
2	LAND CAMP FOSTER	6/30/69	40,000				40,000	0	--	Land	0	0
5	LI FOSTER FENCE	6/15/86	1,200				1,200	20	MO	S/L	1,200	0
6	LI FOSTER PUMPHOUSE	6/15/89	19,933				19,933	20	MO	S/L	19,933	0
8	BLDG UNION STREET	1/01/59	382,430				382,430	50	MO	S/L	382,430	0
23	CAMP FOSTER	1/01/89	136,485				136,485	20	MO	S/L	136,485	0
24	CAMP FOSTER	6/01/90	1,001				1,001	15	MO	S/L	1,001	0
25	CF PLAYGROUND	1/01/90	16,596				16,596	10	MO	S/L	16,596	0
26	CF PLAYGROUND	8/01/90	2,800				2,800	10	MO	S/L	2,800	0
27	CF BATHROOM RENOV	8/01/95	6,500				6,500	39	MO	S/L	2,814	167
33	CF ROOF	12/11/98	3,400				3,400	20	MO	S/L	2,309	170
34	EQUIP BOATS	5/24/99	950				950	15	MO	S/L	828	63
35	CF PLAYGROUND RENOV	5/12/99	2,958				2,958	10	MO	S/L	2,958	0
36	CF PICNIC TABLES	5/24/99	992				992	7	MO	S/L	992	0
42	CF CANOE	6/05/00	1,150				1,150	7	MO	S/L	1,150	0
45	EQ MONITOR SPEAKER	9/14/00	1,299				1,299	7	MO	S/L	1,299	0
47	CF CANOES	6/26/01	1,000				1,000	7	MO	S/L	1,000	0
48	STJ COMPUTERS	8/22/00	5,400				5,400	5	MO	S/L	5,400	0
	Sold/Scrapped:	3/31/13										
49	STJ COMPUTERS	11/21/00	1,800				1,800	5	MO	S/L	1,800	0
	Sold/Scrapped:	3/31/13										
52	CF SEPTIC	7/20/01	15,905				15,905	15	MO	S/L	11,575	1,060
54	EQ MINI BUS	11/13/02	36,410				36,410	10	MO	S/L	35,196	1,214
55	EQ POOL TABLES	8/10/04	25,558				25,558	10	MO	S/L	20,234	2,556
56	EQ FIREWALL	8/23/04	1,108				1,108	5	MO	S/L	1,108	0
57	CF POOL	9/02/04	28,500				28,500	10	MO	S/L	22,325	2,850
59	EQ BLEACHERS	5/27/05	4,079				4,079	10	MO	S/L	2,889	408
61	EQ COMPUTER SOFTWARE	9/03/05	2,396				2,396	5	MO	S/L	2,396	0
67	EQ BUS	2/08/07	6,000				6,000	10	MO	S/L	3,250	600
70	LAND 22 WALNUT ST	8/25/06	80,000				80,000	0	--	Land	0	0
71	LAND 22 WALNUT ST	8/25/06	243,619				243,619	0	--	Land	0	0
72	LI 22 WALNUT	9/30/06	28,539				28,539	10	MO	S/L	16,410	2,854
73	LI UNION ROOF	10/05/06	37,680				37,680	20	MO	S/L	10,833	1,884
75	FURNITURE	7/01/08	1,500				1,500	7	MO	S/L	857	214
76	PARKING LOT	12/16/08	28,211				28,211	15	MO	S/L	6,583	1,880
77	SITE WORK	4/30/09	42,835				42,835	20	MO	S/L	6,782	2,142
78	NEW CLUBHOUSE	4/30/09	454,229				454,229	39	MO	S/L	36,882	11,647
79	NEW CLUBHOUSE	4/30/09	42,376				42,376	39	MO	S/L	3,441	1,086
81	ELEVATOR	4/30/09	5,270				5,270	10	MO	S/L	1,669	527
82	REFRIDGERATOR	10/14/05	1,925				1,925	5	MO	S/L	1,925	0
83	NEW CLUBHOUSE	3/01/10	3,568,787				3,568,787	39	MO	S/L	213,648	91,508
84	ELECTRONICS	12/11/09	57,439				57,439	10	MO	S/L	14,838	5,744
85	CABINETS, DESKS & COUNTERTOPS	5/07/10	4,258				4,258	7	MO	S/L	1,318	608
86	TRI-STATE EQUIPMENT	5/05/10	11,501				11,501	10	MO	S/L	2,492	1,150
87	ALARM SYSTEM EQUIPMENT	1/21/10	9,826				9,826	10	MO	S/L	2,375	982
88	TELEPHONE SYSTEM	1/29/10	10,669				10,669	7	MO	S/L	3,683	1,524
89	OFFICE EQUIPMENT	2/05/10	3,055				3,055	5	MO	S/L	1,477	611
90	POOL TABLES	2/09/10	1,510				1,510	5	MO	S/L	730	302
91	PLAYGROUND EQUIPMENT	4/08/10	41,593				41,593	10	MO	S/L	9,358	4,160
92	EQUIPMENT	5/06/10	3,500				3,500	5	MO	S/L	1,517	700
93	SCHOOL FURNISHINGS	1/29/10	97,216				97,216	10	MO	S/L	23,494	9,721
94	APPLIANCES	1/09/10	1,598				1,598	5	MO	S/L	799	320
95	TRACTORS & SNOWBLOWERS	12/28/09	18,999				18,999	10	MO	S/L	4,750	1,900
96	LAND IMPROVEMENTS	3/01/10	388,765				388,765	15	MO	S/L	60,475	25,917
99	30 COMPUTERS	9/11/09	6,955				6,955	5	MO	S/L	3,941	1,391
100	DONOR SIGN	11/15/10	1,085				1,085	7	MO	S/L	258	155
101	WATER METER DEDUCTER	2/01/11	1,600				1,600	10	MO	S/L	227	160
102	SECURITY SYSTEM	7/01/10	28,345				28,345	10	MO	S/L	5,669	2,835
103	STORAGE RACKS	7/29/10	3,990				3,990	7	MO	S/L	1,092	570
104	HARDWARE UPGRADE	9/28/10	5,730				5,730	5	MO	S/L	2,006	1,146
105	KITCHEN EQUIPMENT	10/14/10	2,074				2,074	5	MO	S/L	726	415
106	LIGHTING	10/14/10	7,773				7,773	10	MO	S/L	1,360	778
107	COMPUTER EQUIPMENT	11/10/10	1,159				1,159	5	MO	S/L	386	232

M226033R BOYS & GIRLS CLUB OF MANCHESTER INC
02-0226033
FYE: 6/30/2013

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
108	LIGHTING, PERFORMING ARTS CENTE	11/12/10	3,450				3,450	10	MO	S/L	575	345
109	EQUIPMENT	12/01/10	3,150				3,150	7	MO	S/L	713	450
110	CORK BOARDS	12/06/10	1,810				1,810	5	MO	S/L	573	362
111	VIDEO PROCESSOR	12/22/10	2,500				2,500	5	MO	S/L	750	500
112	20 PANELS, DIVIDERS PLUS	3/08/11	6,440				6,440	7	MO	S/L	1,227	920
113	SERVER UPGRADE	5/12/11	5,937				5,937	5	MO	S/L	1,385	1,187
114	STAGE	5/24/11	6,055				6,055	10	MO	S/L	656	605
115	HVAC	7/29/10	2,000				2,000	10	MO	S/L	383	200
116	Consolidation of Land	7/01/10	215,968				215,968	0	--	Land	0	0
117	CHIMNEY REBUILD	12/26/11	6,800				6,800	39	MO	S/L	87	175
118	WATER COOLER (2ND FLOOR)	6/27/12	2,296				2,296	7	MO	S/L	0	328
119	TELEPHONE SYSTEM	6/29/12	1,197				1,197	7	MO	S/L	0	171
120	HVAC - TRACEY'S OFFICE	5/30/12	9,300				9,300	10	MO	S/L	78	930
121	2004 CHEVY PICKUP TRUCK	10/28/11	8,000				8,000	7	MO	S/L	762	1,143
122	4 iMAC COMPUTERS	10/25/11	8,815				8,815	5	MO	S/L	1,175	1,763
123	3 BUSES	6/08/12	260,625				260,625	10	MO	S/L	2,172	26,062
124	PARKING LOT MAINTENANCE	7/27/12	3,636				3,636	15	MO	S/L	0	222
125	CAMERA SYSTEM	8/24/12	3,597				3,597	5	MO	S/L	0	600
126	2013 CHEVY 30 PASSENGER BUS	11/29/12	49,187				49,187	10	MO	S/L	0	2,869
127	SCHOOL FURNISHING	10/01/12	1,419				1,419	7	MO	S/L	0	152
128	7 ASUS 4GB LAPTOPS TEEN CENTER	7/31/12	2,310				2,310	5	MO	S/L	0	424
129	POOL TABLE REPAIR	10/01/12	2,350				2,350	5	MO	S/L	0	353
130	POOL MONITORING SYSTEM	6/19/13	3,100				3,100	5	MO	S/L	0	0
	Total Other Depreciation		6,599,403				6,599,403				1,132,505	223,912
	Total ACRS and Other Depreciation		6,599,403				6,599,403				1,132,505	223,912
Amortization:												
97	CLOSING COSTS	9/30/09	9,845				9,845	15	MO	Amort	1,860	656
			9,845				9,845				1,860	656
	Grand Totals		6,686,015				6,686,015				1,144,469	226,498
	Less: Dispositions and Transfers		7,200				7,200				7,200	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		6,678,815				6,678,815				1,137,269	226,498

M226033R BOYS & GIRLS CLUB OF MANCHESTER INC
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AMT Asset Report
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Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
5-year GDS Property:												
130	POOL MONITORING SYSTEM	6/19/13	3,100			X	1,550	5	MQ	200DB	0	1,628
			3,100				1,550				0	1,628
Prior MACRS:												
62	CF BOAT	6/02/98	1,500				1,500	7	HY	150DB	1,500	0
74	BBL CLUBHOUSE	1/01/08	75,267				75,267	39	MM	S/L	8,604	1,930
			76,767				76,767				10,104	1,930
Other Depreciation:												
2	LAND CAMP FOSTER	6/30/69	40,000				40,000	0	--	Land	0	0
5	LI FOSTER FENCE	6/15/86	1,200				1,200	20	MO	S/L	1,200	0
6	LI FOSTER PUMPHOUSE	6/15/89	19,933				19,933	20	MO	S/L	19,933	0
8	BLDG UNION STREET	1/01/59	0				0	0	HY		0	0
23	CAMP FOSTER	1/01/89	0				0	0	HY		0	0
24	CAMP FOSTER	6/01/90	0				0	0	HY		0	0
25	CF PLAYGROUND	1/01/90	0				0	0	HY		0	0
26	CF PLAYGROUND	8/01/90	0				0	0	HY		0	0
27	CF BATHROOM RENOV	8/01/95	0				0	0	HY		0	0
33	CF ROOF	12/11/98	0				0	0	HY		0	0
34	EQUIP BOATS	5/24/99	0				0	0	HY		0	0
35	CF PLAYGROUND RENOV	5/12/99	0				0	0	HY		0	0
36	CF PICNIC TABLES	5/24/99	0				0	0	HY		0	0
42	CF CANOE	6/05/00	0				0	0	HY		0	0
45	EQ MONITOR SPEAKER	9/14/00	0				0	0	HY		0	0
47	CF CANOES	6/26/01	0				0	0	HY		0	0
48	STJ COMPUTERS	8/22/00	0				0	0	HY		0	0
	Sold/Scrapped: 3/31/13											
49	STJ COMPUTERS	11/21/00	0				0	0	HY		0	0
	Sold/Scrapped: 3/31/13											
52	CF SEPTIC	7/20/01	0				0	0	HY		0	0
54	EQ MINI BUS	11/13/02	0				0	0	HY		0	0
55	EQ POOL TABLES	8/10/04	0				0	0	HY		0	0
56	EQ FIREWALL	8/23/04	0				0	0	HY		0	0
57	CF POOL	9/02/04	0				0	0	HY		0	0
59	EQ BLEACHERS	5/27/05	0				0	0	HY		0	0
61	EQ COMPUTER SOFTWARE	9/03/05	0				0	0	HY		0	0
67	EQ BUS	2/08/07	0				0	0	HY		0	0
70	LAND 22 WALNUT ST	8/25/06	0				0	0	HY		0	0
71	LAND 22 WALNUT ST	8/25/06	0				0	0	HY		0	0
72	LI 22 WALNUT	9/30/06	0				0	0	HY		0	0
73	LI UNION ROOF	10/05/06	0				0	0	HY		0	0
75	FURNITURE	7/01/08	0				0	0	HY		0	0
76	PARKING LOT	12/16/08	0				0	0	HY		0	0
77	SITE WORK	4/30/09	0				0	0	HY		0	0
78	NEW CLUBHOUSE	4/30/09	0				0	0	HY		0	0
79	NEW CLUBHOUSE	4/30/09	0				0	0	HY		0	0
81	ELEVATOR	4/30/09	0				0	0	HY		0	0
82	REFRIDGERATOR	10/14/05	0				0	0	HY		0	0
83	NEW CLUBHOUSE	3/01/10	0				0	0	HY		0	0
84	ELECTRONICS	12/11/09	0				0	0	HY		0	0
85	CABINETS, DESKS & COUNTERTOPS	5/07/10	0				0	0	HY		0	0
86	TRI-STATE EQUIPMENT	5/05/10	0				0	0	HY		0	0
87	ALARM SYSTEM EQUIPMENT	1/21/10	0				0	0	HY		0	0
88	TELEPHONE SYSTEM	1/29/10	10,669				10,669	7	MO	S/L	3,683	1,524
89	OFFICE EQUIPMENT	2/05/10	0				0	0	HY		0	0
90	POOL TABLES	2/09/10	0				0	0	HY		0	0
91	PLAYGROUND EQUIPMENT	4/08/10	0				0	0	HY		0	0
92	EQUIPMENT	5/06/10	0				0	0	HY		0	0
93	SCHOOL FURNISHINGS	1/29/10	0				0	0	HY		0	0
94	APPLIANCES	1/09/10	0				0	0	HY		0	0
95	TRACTORS & SNOWBLOWERS	12/28/09	0				0	0	HY		0	0
96	LAND IMPROVEMENTS	3/01/10	388,765				388,765	15	MO	S/L	60,475	25,917
99	30 COMPUTERS	9/11/09	0				0	0	HY		0	0
100	DONOR SIGN	11/15/10	1,085				1,085	7	MO	S/L	258	155
101	WATER METER DEDUCTER	2/01/11	160				160	10	MO	S/L	23	16

M226033R BOYS & GIRLS CLUB OF MANCHESTER INC
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FYE: 6/30/2013

AMT Asset Report
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Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
102	SECURITY SYSTEM	7/01/10	28,345				28,345	10	MO	S/L	5,669	2,835
103	STORAGE RACKS	7/29/10	3,990				3,990	7	MO	S/L	1,092	570
104	HARDWARE UPGRADE	9/28/10	5,730				5,730	5	MO	S/L	2,006	1,146
105	KITCHEN EQUIPMENT	10/14/10	2,074				2,074	5	MO	S/L	726	415
106	LIGHTING	10/14/10	7,773				7,773	10	MO	S/L	1,360	778
107	COMPUTER EQUIPMENT	11/10/10	1,159				1,159	5	MO	S/L	386	232
108	LIGHTING, PERFORMING ARTS CENTE	11/12/10	3,450				3,450	10	MO	S/L	575	345
109	EQUIPMENT	12/01/10	3,150				3,150	7	MO	S/L	713	450
110	CORK BOARDS	12/06/10	1,810				1,810	5	MO	S/L	573	362
111	VIDEO PROCESSOR	12/22/10	2,500				2,500	5	MO	S/L	750	500
112	20 PANELS, DIVIDERS PLUS	3/08/11	6,440				6,440	7	MO	S/L	1,227	920
113	SERVER UPGRADE	5/12/11	5,937				5,937	5	MO	S/L	1,385	1,187
114	STAGE	5/24/11	6,055				6,055	10	MO	S/L	656	605
115	HVAC	7/29/10	2,000				2,000	10	MO	S/L	383	200
116	Consolidation of Land	7/01/10	185,968				185,968	0	--	Land	0	0
117	CHIMNEY REBUILD	12/26/11	0				0	0	HY		0	0
118	WATER COOLER (2ND FLOOR)	6/27/12	0				0	0	HY		0	0
119	TELEPHONE SYSTEM	6/29/12	0				0	0	HY		0	0
120	HVAC - TRACEY'S OFFICE	5/30/12	0				0	0	HY		0	0
121	2004 CHEVY PICKUP TRUCK	10/28/11	0				0	0	HY		0	0
122	4 iMAC COMPUTERS	10/25/11	0				0	0	HY		0	0
123	3 BUSES	6/08/12	0				0	0	HY		0	0
124	PARKING LOT MAINTENANCE	7/27/12	3,636				3,636	15	MO	S/L	0	222
125	CAMERA SYSTEM	8/24/12	3,597				3,597	5	MO	S/L	0	600
126	2013 CHEVY 30 PASSENGER BUS	11/29/12	49,187				49,187	10	MO	S/L	0	2,869
127	SCHOOL FURNISHING	10/01/12	1,419				1,419	7	MO	S/L	0	152
128	7 ASUS 4GB LAPTOPS TEEN CENTER	7/31/12	2,310				2,310	5	MO	S/L	0	424
129	POOL TABLE REPAIR	10/01/12	2,350				2,350	5	MO	S/L	0	353
	Total Other Depreciation		790,692				790,692				103,073	42,777
	Total ACRS and Other Depreciation		790,692				790,692				103,073	42,777
	Grand Totals		870,559				869,009				113,177	46,335
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		870,559				869,009				113,177	46,335

M226033R BOYS & GIRLS CLUB OF MANCHESTER INC
02-0226033
FYE: 6/30/2013

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	62	CF BOAT	0	0	0
Page 1	1	74	BBL CLUBHOUSE	1,930	1,930	0
				1,930	1,930	0

M226033R BOYS & GIRLS CLUB OF MANCHESTER INC
02-0226033

Future Depreciation Report FYE: 6/30/14

FYE: 6/30/2013

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
62	CF BOAT	6/02/98	1,500	0	0
74	BBL CLUBHOUSE	1/01/08	75,267	1,930	1,930
			76,767	1,930	1,930
Other Depreciation:					
2	LAND CAMP FOSTER	6/30/69	40,000	0	0
5	LI FOSTER FENCE	6/15/86	1,200	0	0
6	LI FOSTER PUMPHOUSE	6/15/89	19,933	0	0
8	BLDG UNION STREET	1/01/59	382,430	0	0
23	CAMP FOSTER	1/01/89	136,485	0	0
24	CAMP FOSTER	6/01/90	1,001	0	0
25	CF PLAYGROUND	1/01/90	16,596	0	0
26	CF PLAYGROUND	8/01/90	2,800	0	0
27	CF BATHROOM RENOV	8/01/95	6,500	166	0
33	CF ROOF	12/11/98	3,400	170	0
34	EQUIP BOATS	5/24/99	950	59	0
35	CF PLAYGROUND RENOV	5/12/99	2,958	0	0
36	CF PICNIC TABLES	5/24/99	992	0	0
42	CF CANOE	6/05/00	1,150	0	0
45	EQ MONITOR SPEAKER	9/14/00	1,299	0	0
47	CF CANOES	6/26/01	1,000	0	0
52	CF SEPTIC	7/20/01	15,905	1,061	0
54	EQ MINI BUS	11/13/02	36,410	0	0
55	EQ POOL TABLES	8/10/04	25,558	2,555	0
56	EQ FIREWALL	8/23/04	1,108	0	0
57	CF POOL	9/02/04	28,500	2,850	0
59	EQ BLEACHERS	5/27/05	4,079	408	0
61	EQ COMPUTER SOFTWARE	9/03/05	2,396	0	0
67	EQ BUS	2/08/07	6,000	600	0
70	LAND 22 WALNUT ST	8/25/06	80,000	0	0
71	LAND 22 WALNUT ST	8/25/06	243,619	0	0
72	LI 22 WALNUT	9/30/06	28,539	2,854	0
73	LI UNION ROOF	10/05/06	37,680	1,884	0
75	FURNITURE	7/01/08	1,500	215	0
76	PARKING LOT	12/16/08	28,211	1,881	0
77	SITE WORK	4/30/09	42,835	2,142	0
78	NEW CLUBHOUSE	4/30/09	454,229	11,647	0
79	NEW CLUBHOUSE	4/30/09	42,376	1,087	0
81	ELEVATOR	4/30/09	5,270	527	0
82	REFRIDGERATOR	10/14/05	1,925	0	0
83	NEW CLUBHOUSE	3/01/10	3,568,787	91,507	0
84	ELECTRONICS	12/11/09	57,439	5,744	0
85	CABINETS, DESKS & COUNTERTOPS	5/07/10	4,258	609	0
86	TRI-STATE EQUIPMENT	5/05/10	11,501	1,150	0
87	ALARM SYSTEM EQUIPMENT	1/21/10	9,826	983	0
88	TELEPHONE SYSTEM	1/29/10	10,669	1,525	1,525
89	OFFICE EQUIPMENT	2/05/10	3,055	611	0
90	POOL TABLES	2/09/10	1,510	302	0
91	PLAYGROUND EQUIPMENT	4/08/10	41,593	4,159	0
92	EQUIPMENT	5/06/10	3,500	700	0
93	SCHOOL FURNISHINGS	1/29/10	97,216	9,722	0
94	APPLIANCES	1/09/10	1,598	319	0
95	TRACTORS & SNOWBLOWERS	12/28/09	18,999	1,900	0
96	LAND IMPROVEMENTS	3/01/10	388,765	25,918	25,918
99	30 COMPUTERS	9/11/09	6,955	1,391	0
100	DONOR SIGN	11/15/10	1,085	155	155
101	WATER METER DEDUCTER	2/01/11	1,600	160	16
102	SECURITY SYSTEM	7/01/10	28,345	2,834	2,834
103	STORAGE RACKS	7/29/10	3,990	570	570
104	HARDWARE UPGRADE	9/28/10	5,730	1,146	1,146
105	KITCHEN EQUIPMENT	10/14/10	2,074	414	414
106	LIGHTING	10/14/10	7,773	777	777
107	COMPUTER EQUIPMENT	11/10/10	1,159	232	232
108	LIGHTING, PERFORMING ARTS CENTER	11/12/10	3,450	345	345

M226033R BOYS & GIRLS CLUB OF MANCHESTER INC
02-0226033

Future Depreciation Report FYE: 6/30/14

FYE: 6/30/2013

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
109	EQUIPMENT	12/01/10	3,150	450	450
110	CORK BOARDS	12/06/10	1,810	362	362
111	VIDEO PROCESSOR	12/22/10	2,500	500	500
112	20 PANELS, DIVIDERS PLUS	3/08/11	6,440	920	920
113	SERVER UPGRADE	5/12/11	5,937	1,188	1,188
114	STAGE	5/24/11	6,055	606	606
115	HVAC	7/29/10	2,000	200	200
116	Consolidation of Land	7/01/10	215,968	0	0
117	CHIMNEY REBUILD	12/26/11	6,800	174	0
118	WATER COOLER (2ND FLOOR)	6/27/12	2,296	328	0
119	TELEPHONE SYSTEM	6/29/12	1,197	171	0
120	HVAC - TRACEY'S OFFICE	5/30/12	9,300	930	0
121	2004 CHEVY PICKUP TRUCK	10/28/11	8,000	1,143	0
122	4 iMAC COMPUTERS	10/25/11	8,815	1,763	0
123	3 BUSES	6/08/12	260,625	26,063	0
124	PARKING LOT MAINTENANCE	7/27/12	3,636	243	243
125	CAMERA SYSTEM	8/24/12	3,597	719	719
126	2013 CHEVY 30 PASSENGER BUS	11/29/12	49,187	4,919	4,919
127	SCHOOL FURNISHING	10/01/12	1,419	203	203
128	7 ASUS 4GB LAPTOPS TEEN CENTER	7/31/12	2,310	462	462
129	POOL TABLE REPAIR	10/01/12	2,350	470	470
130	POOL MONITORING SYSTEM	6/19/13	3,100	620	589
	Total Other Depreciation		6,592,203	225,713	45,763
	Total ACRS and Other Depreciation		6,592,203	225,713	45,763
Amortization:					
97	CLOSING COSTS	9/30/09	9,845	656	656
			9,845	656	656
	Grand Totals		6,678,815	228,299	48,349

M226033R

Mortgages and Other Notes Payable

Forms 990 / 990-PF — 2012

For calendar year 2012, or tax year beginning 07/01/12 , and ending 06/30/13

Name	Employer Identification Number
BOYS & GIRLS CLUB OF MANCHESTER INC	02-0226033

FORM 990, PART X, LINE 23 - ADDITIONAL INFORMATION

	Name of lender	Relationship to disqualified person
(1)	CITY OF MANCHESTER-HUD PASS THROUGH	
(2)	BELLWETHER COMMUNITY CREDIT UNION	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)	500,000	VARIOUS	10/01/34	$20,000 PER YEAR	0.000
(2)	260,625	06/08/12	06/12/19	$3,564 PER MONTH	4.000
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

	Security provided by borrower	Purpose of loan
(1)	LAND AND BUILDING	CAPITAL IMPROVEMENTS
(2)	THREE BUSES	CAPITAL IMPROVEMENTS
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)		460,000	440,000
(2)		260,625	228,128
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals		720,625	668,128

Federal Statements

Tax-Exempt Dividends from Securities

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	InState Muni ($ or %)
DIVIDENDS						
	$ 119,771		14			
TOTAL	$ 119,771					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
COMPUTER PAYROLL	$ 5,029	$	$ 5,029	$
MEDICAL	304		304	
TOTAL	$ 5,333	$ 0	$ 5,333	$ 0

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
FEES	$ 19,082	$ 19,082	$	$
DUES	15,819	12,655	3,164	
POSTAGE	5,540	4,598	776	166
TELEPHONE	5,020	4,167	703	150
TOTAL	$ 45,461	$ 40,502	$ 4,643	$ 316

Federal Statements

Schedule A, Part II, Line 5 - Excess Gifts

Donor Name	Total	Excess
	$ 976,935	$ 820,057
TOTAL	$ 976,935	$ 820,057

Federal Statements

Schedule A, Part II, Line 12

Description	Amount
CORE PROGRAM FEES	$ 850,262
TOTAL	$ 850,262