Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 01-01-2023 , and ending 12-31-2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
BOYS & GIRLS CLUBS OF AMERICA

% JASON PENEGAR

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1275 PEACHTREE STREET NE

City or town, state or province, country, and ZIP or foreign postal code
ATLANTA, GA 303093506

D Employer identification number
13-5562976

E Telephone number
(404) 487-5700

G Gross receipts $ 173,906,247

F Name and address of principal officer:
JAMES L CLARK
1275 PEACHTREE STREET NE
ATLANTA,GA 303093506

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.bgca.org

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1956

M State of legal domicile: DC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REACH THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS.

2 Check this box ☐ 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	49
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	48
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	625
6	Total number of volunteers (estimate if necessary)	6	206
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	193,901,752	156,226,267
	9	Program service revenue (Part VIII, line 2g)	10,382,117	12,464,233
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,407	1,187
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	920,737	2,031,236
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	205,223,013	170,722,923
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	68,303,212	98,460,409
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	66,905,522	78,537,110
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	3,487,609	3,149,161
	b	Total fundraising expenses (Part IX, column (D), line 25) 16,998,180		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	44,172,997	50,436,488
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	182,869,340	230,583,168
	19	Revenue less expenses. Subtract line 18 from line 12	22,353,673	-59,860,245

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	143,916,600	89,959,878
	21	Total liabilities (Part X, line 26)	21,453,887	33,656,141
	22	Net assets or fund balances. Subtract line 21 from line 20	122,462,713	56,303,737

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 2024-09-25
JAMES L CLARK PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2024-09-25		P01064157

Firm's name BDO USA — Firm's EIN

Firm's address 421 Fayetteville Street Suite 300
Raleigh, NC 27601 — Phone no. (919) 278-1936

May the IRS discuss this return with the preparer shown above? See Instructions. ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO BOYS & GIRLS CLUBS OF AMERICA'S MISSION IS TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REACH THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS. BOYS & GIRLS CLUBS OF AMERICA (BGCA) PROMOTES THE HEALTH, SOCIAL, EDUCATION, VOCATIONAL AND CHARACTER DEVELOPMENT OF YOUNG PEOPLE THROUGHOUT THE UNITED STATES. THE NATIONAL ORGANIZATION WAS FOUNDED IN 1906 AND CHARTERED BY CONGRESS IN 1956. BGCA DEVELOPS INNOVATIVE PROGRAMS AND SERVICES FOR YOUNG PEOPLE; PROVIDES TRAINING, TECHNICAL ASSISTANCE AND RESOURCE MATERIALS TO LOCAL CLUBS; PROMOTES PUBLIC AWARENESS AND SUPPORT FOR THE MISSION AND IMPACT OF THE BOYS & GIRLS CLUB MOVEMENT; AND ADDRESSES SOCIAL, EDUCATIONAL, VOCATIONAL AND ECONOMIC ISSUES AFFECTING YOUNG PEOPLE. AFFILIATED LOCAL BOYS & GIRLS CLUBS PROVIDE A SAFE PLACE TO LEARN AND GROW; ONGOING RELATIONSHIPS WITH CARING, ADULT PROFESSIONAL STAFF; LIFE-ENHANCING PROGRAMS; CHARACTER DEVELOPMENT EXPERIENCES; AND HOPE AND OPPORTUNITY. THE BOYS & GIRLS C

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

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

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

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

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

4a (Code:) (Expenses $ 24,095,487 including grants of $ 21,345,612) (Revenue $ 0)
SEE SCHEDULE O

4b (Code:) (Expenses $ 14,373,109 including grants of $ 9,318,746) (Revenue $ 0)
SEE SCHEDULE O

4c (Code:) (Expenses $ 6,734,500 including grants of $ 2,244,833) (Revenue $ 0)
SEE SCHEDULE O

(Code:) (Expenses $ 148,551,021 including grants of $ 65,551,218) (Revenue $ 16,994,993)
Other

4d Other program services (Describe in Schedule O.)
(Expenses $ 148,551,021 including grants of $ 65,551,218) (Revenue $ 16,994,993)

4e **Total program service expenses** 193,754,117

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
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		No
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	Yes	
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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		No
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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
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	Yes	
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	Yes	
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	Yes	
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		No
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		No
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	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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	Yes	
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	Yes	
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		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
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	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
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), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		No
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		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,* Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
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		No
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		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
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	Yes	
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		No
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		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	264		
b	Enter the number of Forms W-2G included on 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 Yes	

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

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** 625			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*		**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		No
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**		No
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**	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		No
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**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		**9b**		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		**15**	Yes	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		**17**		

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

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	49		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	48		
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			No
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			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6		Yes	
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		Yes	
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		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
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			No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
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	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on 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	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process on 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		No
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

AL,AZ,AR,CA,CO,CT,DE,DC,FL,GA,HI,ID,IL,IN,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,MT,NV,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PA,RI,SC,SD,TN,TX,UT,VT,VA,WA,WV,WI

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
JASON PENEGAR 1275 PEACHTREE STREET NE ATLANTA,GA 303093506 (404) 487-5403

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) CLARK JAMES L PRESIDENT AND CEO	40.0 0.0	X		X				1,335,326	0	47,532
(2) ORR LORRAINE E EVP & COO	40.0 0.0				X			746,835	0	49,132
(3) UNGLO SAMUEL J EVP & CHIEF FINANCIAL OFFICER	40.0 0.0			X				718,143	0	47,532
(4) MORAIN KRISTINE B EVP & GENERAL COUNSEL & SECRET	40.0 0.0			X				604,327	0	47,532
(5) ANASTASI ELIZABETH CHIEF DEV & PUBLIC AFFAIRS OFF	40.0 0.0				X			603,615	0	40,107
(6) DUGAN MELISSA P SVP, GOVERNMENT RELATIONS	40.0 0.0					X		456,813	0	42,045
(7) KAPUR ANIL VP, FIN. PLANNING & ANALYSIS	40.0 0.0					X		446,525	0	48,681
(8) MILLER MISTY L SVP ORGANIZATIONAL DEVELOPMENT	40.0 0.0					X		451,594	0	32,604
(9) MILLER JOHN R SVP, AFFILIATE RELATIONS	40.0 0.0					X		431,221	0	34,078
(10) BELCHER MICHAEL NVP, C&C SAFETY OFFICER	40.0 0.0					X		417,018	0	27,893
(11) ROBINSON FELICIA SVP, HUMAN RESOURCES	40.0 0.0				X			362,523	0	22,985
(12) SCHWAB-POMERANTZ CARRIE CHAIRMAN EMERITUS	4.0 0.0	X		X				0	0	0
(13) ABELE CHRISTOPHER CHAIRMAN	4.0 4.0	X		X				0	0	0
(14) MCNEELY VALERIE C SECRETARY	3.0 0.0	X		X				0	0	0
(15) REVEREND MALLOY EDWARD A ETHICIST	2.0 0.0	X		X				0	0	0
(16) LONG TOM TREASURER	2.0 0.0	X		X				0	0	0
(17) BACH ROBERT J GOVERNOR	4.0 0.0	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) BALL RUSSELL C GOVERNOR	3.0 0.0	X						0	0	0
(19) BISACCIA LISA GOVERNOR	3.0 3.0	X						0	0	0
(20) BRIEDGES DEBORAH GOVERNOR	1.0 0.0	X						0	0	0
(21) BORGEN DAN GOVERNOR	2.0 0.0	X						0	0	0
(22) CAPPELLI GREGORY W GOVERNOR	2.0 0.0	X						0	0	0
(23) CRAWLEY MANDELL GOVERNOR	1.0 0.0	X						0	0	0
(24) ELLIS TROY GOVERNOR	2.0 0.0	X						0	0	0
(25) ESSER PATRICK J GOVERNOR	2.0 0.0	X						0	0	0
(26) FALK THOMAS J VICE CHAIR	2.0 0.0	X		X				0	0	0
(27) FITZGERALD LARRY GOVERNOR	1.0 0.0	X						0	0	0
(28) FRANCE KENNEDY LESA GOVERNOR	1.0 0.0	X						0	0	0
(29) GOODELL WILLIAM R GOVERNOR	3.0 4.0	X						0	0	0
(30) GRAY MYRON GOVERNOR	2.0 3.0	X						0	0	0
(31) HESSE DANIEL R GOVERNOR	1.0 0.0	X						0	0	0
(32) IDENO KAREN GOVERNOR	2.0 0.0	X						0	0	0
(33) LAZARUS MARK H GOVERNOR	1.0 0.0	X						0	0	0
(34) MANN JENNIFER GOVERNOR	1.0 0.0	X						0	0	0
(35) MCDEW DARREN W GOVERNOR	3.0 0.0	X						0	0	0
(36) MCQUADE EUGENE M GOVERNOR	1.0 0.0	X						0	0	0
(37) MORSE PETER C VICE CHAIR	1.0 0.0	X		X				0	0	0
(38) OTIS CLARENCE GOVERNOR	2.0 0.0	X						0	0	0
(39) REAGINS TONY GOVERNOR	2.0 0.0	X						0	0	0
(40) DR RICE CONDOLEEZZA VICE CHAIR	1.0 0.0	X		X				0	0	0
(41) RIVERA ALFREDO GOVERNOR	1.0 0.0	X						0	0	0
(42) RODRIGUEZ ALEX GOVERNOR	1.0 0.0	X						0	0	0
(43) ROGERS WILLIAM H GOVERNOR	2.0 0.0	X						0	0	0
(44) ROTH BYRON GOVERNOR	1.0 4.0	X						0	0	0
(45) SANTONE ANGELA GOVERNOR	1.0 0.0	X						0	0	0
(46) SARGENT RONALD L VICE CHAIR	2.0 0.0	X		X				0	0	0
(47) SCHMIDT PAUL M GOVERNOR	3.0 0.0	X						0	0	0
(48) SEATON DAVID GOVERNOR	1.0 3.0	X						0	0	0
(49) SHANKS ERIC GOVERNOR	1.0 0.0	X						0	0	0
(50) SMITH LESLIE GOVERNOR	2.0 0.0	X						0	0	0
(51) SUNDARAM VIYAS GOVERNOR	2.0 0.0	X						0	0	0
(52) SYNGAL SONIA GOVERNOR	1.0 0.0	X						0	0	0
(53) TENNENBAUM ANDREW GOVERNOR	2.0 0.0	X						0	0	0
(54) UEBERROTH HEIDI GOVERNOR	1.0 0.0	X						0	0	0
(55) VEREEN KEVIN GOVERNOR	2.0 0.0	X						0	0	0
(56) WALTER GLEN GOVERNOR	1.0 0.0	X						0	0	0
(57) WASHINGTON DENZEL GOVERNOR	1.0 0.0	X						0	0	0
(58) WATERS MARTIN GOVERNOR	2.0 0.0	X						0	0	0
(59) ZIRKIN NANCY GOVERNOR	3.0 0.0	X						0	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								6,573,940	0	440,121

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 258

		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**		No
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**	Yes	
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**		No

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
SALESFORCECOM INC, PO Box 203141 DALLAS, TX 753203141	INFO. TECHNOLOGY	5,475,921
TRACTION REC TECHNOLOGIES INC, PO BOX 11303 WESSEX, VANCOUVER, BC V5R0A4 CA	INFO. TECHNOLOGY	2,803,510
ILINK SYSTEMS, 22232 17th Avenue SE Suite 312 BOTHELL, WA 98021	INFO. TECHNOLOGY	2,138,591
Production Solutions Inc, 1953 Gallows Road Suite 500 VIENNA, VA 22182	IDM SERVICER	1,765,706
MCGRIFF SEIBELS WILLIAMS INC, PO BOX 890635 CHARLOTTE, NC 28289	INSURANCE	1,359,514

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 86

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts				
1a Federated campaigns . .	**1a**			
b Membership dues . .	**1b**			
c Fundraising events . .	**1c**	6,748,988		
d Related organizations	**1d**			
e Government grants (contributions)	**1e**	30,654,222		
f All other contributions, gifts, grants, and similar amounts not included above	**1f**	118,823,057		
g Noncash contributions included in lines 1a - 1f:$	**1g**	1,342,697		
h Total. Add lines 1a-1f				156,226,267

Program Service Revenue

	Business Code				
2a MEMBERSHIP DUES	900099	12,464,233	12,464,233		
b					
c					
d					
e					
f All other program service revenue.					
g Total. Add lines 2a–2f.	12,464,233				

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)		1,187		0	1,187
4 Income from investment of tax-exempt bond proceeds		0			
5 Royalties		0			

		(i) Real	(ii) Personal
6a Gross rents	**6a**		
b Less: rental expenses	**6b**		
c Rental income or (loss)	**6c**	0	0

d Net rental income or (loss)		0			

		(i) Securities	(ii) Other
7a Gross amount from sales of assets other than inventory	**7a**		
b Less: cost or other basis and sales expenses	**7b**		
c Gain or (loss)	**7c**		

d Net gain or (loss)		0			

8a Gross income from fundraising events (not including $ 6,748,988 of contributions reported on line 1c). See Part IV, line 18	**8a** 683,800				
b Less: direct expenses	**8b** 3,183,324				
c Net income or (loss) from fundraising events . .		-2,499,524			-2,499,524
9a Gross income from gaming activities. See Part IV, line 19 . . .	**9a** 0				
b Less: direct expenses	**9b** 0				
c Net income or (loss) from gaming activities . .		0			
10a Gross sales of inventory, less returns and allowances . .	**10a** 0				
b Less: cost of goods sold . .	**10b** 0				
c Net income or (loss) from sales of inventory . .		0			

OtherRevenueMiscAmt

	Business Code				
11a INCOME FROM FUNDS CO.	900099	1,790,815	1,790,815		
b MANAGEMENT	900099	611,400	611,400		
c MISCELLANEOUS	900099	2,128,545	2,128,545		
d All other revenue					
e Total. Add lines 11a–11d		4,530,760			
12 Total revenue. See instructions		170,722,923	16,994,993	0	-2,498,337

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	97,345,184	97,345,184		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,115,225	1,115,225		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	4,625,589	1,178,804	2,803,063	643,722
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	59,219,733	42,412,315	8,732,162	8,075,256
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,908,397	2,324,150	223,849	360,398
9 Other employee benefits	7,380,101	5,115,509	1,547,714	716,878
10 Payroll taxes	4,403,290	3,268,968	526,953	607,369
11 Fees for services (non-employees):				
a Management	0			
b Legal	836,305	653	835,092	560
c Accounting	379,112	205,008	174,104	
d Lobbying	220,598	220,598		
e Professional fundraising services. See Part IV, line 17	3,149,161			3,149,161
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	12,084,175	11,199,346	356,149	528,680
12 Advertising and promotion	987,187	754,997	180,911	51,279
13 Office expenses	6,623,232	5,504,290	692,284	426,658
14 Information technology	14,099,682	12,572,320	707,994	819,368
15 Royalties	0			
16 Occupancy	708,016	203,452	412,231	92,333
17 Travel	6,094,574	4,993,492	450,933	650,149
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	4,640,508	3,074,807	1,286,060	279,641
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	1,508,890	988,780	225,762	294,348
23 Insurance	1,352,662	939,903	149,660	263,099
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 MISCELLANEOUS EXPENSES	751,547	336,316	375,950	39,281
b BRAND LICENSING FEE	150,000		150,000	
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	230,583,168	193,754,117	19,830,871	16,998,180
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		0	1	0
	2	Savings and temporary cash investments		2,544,272	2	2,479,367
	3	Pledges and grants receivable, net		55,139,035	3	50,944,550
	4	Accounts receivable, net		2,837,112	4	4,351,609
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	0
	7	Notes and loans receivable, net		0	7	0
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		1,462,888	9	1,356,491
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 14,824,888			
	b	Less: accumulated depreciation	10b 10,675,533	5,622,968	10c	4,149,355
	11	Investments—publicly traded securities		40,517,238	11	16,376,723
	12	Investments—other securities. See Part IV, line 11		0	12	0
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		35,793,087	15	10,301,783
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		143,916,600	16	89,959,878
Liabilities	17	Accounts payable and accrued expenses		17,996,262	17	25,721,357
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	3,319,711
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		3,457,625	25	4,615,073
	26	**Total liabilities.** Add lines 17 through 25		21,453,887	26	33,656,141
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		-2,704,446	27	-3,401,408
	28	Net assets with donor restrictions		125,167,159	28	59,705,145
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		122,462,713	32	56,303,737
	33	Total liabilities and net assets/fund balances		143,916,600	33	89,959,878

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	170,722,923
2	Total expenses (must equal Part IX, column (A), line 25)	2	230,583,168
3	Revenue less expenses. Subtract line 2 from line 1	3	-59,860,245
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	122,462,713
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-82,038
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-6,216,693
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	56,303,737

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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	Yes	
	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	Yes	
	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	Yes	

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☑ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 10 above (see instructions))	**(iv)** Is the organization listed in your governing document?		**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
			Yes	**No**		
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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .						
11 **Total support.** Add lines 7 through 10						

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

13 **First 5 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 2023 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2022 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2023.** 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—2022.** 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—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

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

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	125,888,170	199,317,841	207,957,559	193,901,752	156,226,267	883,291,589
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	9,911,124	8,387,130	8,944,425	10,382,117	12,464,233	50,089,029
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	135,799,294	207,704,971	216,901,984	204,283,869	168,690,500	933,380,618
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b.						0
8 **Public support.** (Subtract line 7c from line 6.)						933,380,618

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.	135,799,294	207,704,971	216,901,984	204,283,869	168,690,500	933,380,618
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,388,899	942,897	83,625	18,407	1,187	3,435,015
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0
c Add lines 10a and 10b.	2,388,899	942,897	83,625	18,407	1,187	3,435,015
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	1,003,111	1,305,948	315,363	0	0	2,624,422
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	995,501	1,499,982	611,484	3,544,008	4,530,760	11,181,735
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	140,186,805	211,453,798	217,912,456	207,846,284	173,222,447	950,621,790

14 **First 5 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 2023 (line 8, column (f) divided by line 13, column (f))	15	98.186 %
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	98.191 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f) divided by line 13, column (f))	17	0.361 %
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	0.701 %

19a **33 1/3% support tests-2023.** 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—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?*If "Yes" or "No", provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	3b		

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

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

	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in **Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	**5**	
6 Other distributions (*describe in* ***Part VI***). See instructions	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9 Distributable amount for 2023 from Section C, line 6	**9**	
10 Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

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

Facts And Circumstances Test

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

Schedule B

(Form 990)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

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

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED	,	$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

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

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

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

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

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

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

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

Name of organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.) ▶ $ _____**

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

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

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶**Complete if the organization is described below.** ▶**Attach to Form 990 or Form 990-EZ.**
▶**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Employer identification number
BOYS & GIRLS CLUBS OF AMERICA	13-5562976

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2019	**(b)** 2020	**(c)** 2021	**(d)** 2022	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?	Yes		
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?	Yes		14,500
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		614,424
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		
j	Total. Add lines 1c through 1i			628,924
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
DESCRIPTION OF LOBBYING ACTIVITIES	THESE LOBBYING ACTIVITIES ARE FOCUSED ON ADVOCACY EFFORTS AND ARE LED BY BGCA GOVERNMENT RELATIONS. THIS INCLUDES INTERNAL PERSONAL, TRAVEL, AND OVERHEAD COSTS. FEDERAL LOBBYING PAYMENTS - PAID TO LOBBYISTS $ 122,500 STATE LOBBYING PAYMENTS - PAID TO AFFILIATED ORGANIZATIONS $ 14,500 OTHER $ 491,924 TOTAL LOBBYING EXPENSES $ 628,924

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

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

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ 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" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

			Held at the End of the 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 July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under FASB 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 FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

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

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

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

		Amount
c Beginning balance	**1c**	0
d Additions during the year	**1d**	4,350,000
e Distributions during the year	**1e**	0
f Ending balance	**1f**	4,350,000

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☑ **No**

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0	0	259,396,282	233,455,756	216,229,566
b Contributions				9,988,326	1,292,895
c Net investment earnings, gains, and losses				30,439,789	36,119,797
d Grants or scholarships				1,145,118	597,297
e Other expenditures for facilities and programs	0	0	259,396,282	13,342,471	19,589,205
f Administrative expenses					
g End of year balance	0	0		259,396,282	233,455,756

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

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

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

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

	Yes	No
(i) Unrelated organizations	**3a(i)**	
(ii) Related organizations	**3a(ii)**	
b If "Yes" on 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.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		14,824,888	10,675,533	4,149,355
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				4,149,355

Part VII **Investments - Other Securities.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

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

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)SPLIT INTEREST AGREEMENTS	2,933,898
(2)OPERATING LEASE - ROU ASSETS	2,731,628
(3)OTHER ASSETS	2,675,492
(4)DEFERRED COMPENSATION	1,960,765
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	10,301,783

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
CHARITABLE ANNUITIES PAYABLE	2,654,308
DEFERRED COMP AGREEMENTS 457(B	1,960,765
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	4,615,073

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

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part lV, 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.

Return Reference	Explanation
SCHEDULE D, PART IV, QUESTION 1B	BGCA HAS A CUSTODIAL ARRANGEMENT WITH 3 STATE ALLIANCES WHERE BGCA INVESTS THE MONEY ON BEHALF OF THE ALLIANCES IN ORDER TO EARN MONTHLY INTEREST. THE ALLIANCES WILL REQUEST DISBURSEMENTS AS THEY SEE FIT.
SCHEDULE D, PART X, QUESTION 2	FIN 48 FOOTNOTE: BGCA IS RECOGNIZED AS AN ORGANIZATION EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE (THE CODE) AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 512(A)(1) OF THE CODE, IS SUBJECT TO FEDERAL INCOME TAX. DURING 2023 AND 2022, $168,080 AND $696,239 RESPECTIVELY, WAS PAID FOR INCOME TAXES. MANAGEMENT EVALUATED THE ORGANIZATION'S TAX POSITIONS AND CONCLUDED THAT THE ORGANIZATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THE INCOME TAXES TOPIC OF THE FINANCIAL ACCOUNTING STANDARDS BOARD ("FASB") ACCOUNTING STANDARDS CODIFICATION ("ASC"). BGCA'S SUBSIDIARY ALLIANCE ORGANIZATIONS ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER EITHER SECTION 501(C)(4) OR SECTION 501(C)(3) OF THE CODE.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

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

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

- **a** ☑ Mail solicitations
- **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 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? **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 PRODUCTION SOLUTIONS 1953 GALLOWS RD STE 500 VIENNA, VA 22182	DIRECT MARKETING	Yes		1,885,034	1,765,706	119,328
2 RUE CLAIR DBA SL DIGITAL 13396 LAFAYETTE WAY THORNTON, CO 80241	DIRECT MARKETING		No	1,878,617	873,674	1,004,943
3 NNE MARKETING LLC 1666 MASSACHUSETTS AVE LEXINGTON, MA 02420	DIRECT MARKKETING		No	1,885,034	509,781	1,375,253
4						
5						
6						
7						
8						
9						
10						
Total . . . . . ▶				5,648,685	3,149,161	2,499,524

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.

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI

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

		(a) Event #1 Pacific YOY (event type)	(b) Event #2 National YOY (event type)	(c) Other events 10 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	2,180,470	1,313,803	3,938,515	7,432,788
	2 Less: Contributions	2,074,870	1,153,603	3,520,515	6,748,988
	3 Gross income (line 1 minus line 2)	105,600	160,200	418,000	683,800
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	295,228	422,429	1,099,359	1,817,016
	7 Food and beverages				
	8 Entertainment	55,722	148,244	264,250	468,216
	9 Other direct expenses	25,286	193,437	679,369	898,092
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				3,183,324
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-2,499,524

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ **Yes** ☐ **No**

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

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation

Schedule G (Form 990) 2023

Additional Data

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Software Version:

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Scholarships	195	1,115,225			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
SCHEDULE I, PART I, QUESTION 2:	ORGANIZATION'S PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS IN THE US BOYS & GIRLS CLUBS OF AMERICA ("BGCA") STRIVES TO PROVIDE ONGOING AND EFFECTIVE TECHNICAL ASSISTANCE, INFORMATION, SYSTEMS AND MONITORING SO AS TO HELP ENSURE THAT BGCA AND LOCAL CLUBS RECEIVING PASS-THROUGH GRANTS FROM BGCA MAKE FULL AND COMPLIANT USE OF ALL FUNDS ENTRUSTED TO BGCA - FEDERAL AND NON-FEDERAL. FOR THE LIFE OF THE GRANT, CONTRACT, ETC., THE FINANCIAL/LEGAL SERVICES, SERVICES TO CLUBS AND FEDERAL GRANTS DEPARTMENTS PROVIDE COMPLIANCE AND FISCAL MANAGEMENT RELATED GUIDANCE AND OVERSIGHT. THE PROGRAM SPONSORING DEPARTMENT IS ALSO INVOLVED IN THESE AREAS AND IS PRIMARILY RESPONSIBLE FOR THE PROGRAMMATIC ACTIVITIES AND OUTCOMES. THROUGHOUT THE PROCESS, INFORMATION AND EDUCATION IS PROVIDED TO CLUB REPRESENTATIVES THROUGH, FOR EXAMPLE, THE FUNDING ANNOUNCEMENT PACKET; GRANT ADMINISTRATION TRAININGS; ONLINE VIA WWW.BGCA.NET; LETTERS OF AGREEMENT; AND ESPECIALLY VIA BGCA STAFF IN FEDERAL GRANTS, FINANCIAL SERVICES, SERVICES TO CLUBS AND GOVERNMENT RELATIONS. BGCA STAFF CONTINUALLY MONITOR THE FINANCIAL AND PROGRAMMATIC PERFORMANCE OF SUB-RECIPIENTS THROUGH CLUB FINANCIAL REPORTS, CLUB PROGRAM REPORTS, DIRECT COMMUNICATIONS WITH CLUBS, SITE VISITS, ETC. WHEN GRANTS ARE AWARDED TO CLUBS ON A REIMBURSEMENT BASIS (I.E. FEDERAL GRANTS), REQUESTS FOR EXPENDITURES ARE THOROUGHLY REVIEWED FOR ACCURACY, ALLOWABILITY AND APPROPRIATENESS PER AGREED UPON BUDGETS AND PROGRAM DELIVERABLES THAT ARE IN ALIGNMENT WITH THE DONOR OR GRANTOR'S INTENT AND REQUIREMENTS. PERIODICALLY BGCA RECEIVES DETAILED FINANCIAL AND PROGRAMMATIC REPORTS FROM THE SUB-RECIPIENTS (I.E. CLUBS RECEIVING PASS-THROUGH FUNDS FROM BGCA, TO DOCUMENT THEIR USE OF THE FUNDS FOR THE SPECIFIC PURPOSE FOR WHICH THEY ARE GRANTED). THESE REPORTS ALSO INCLUDE SUB-RECIPIENT CLUB FINANCIAL STATEMENT AUDIT REPORTS AND IF APPLICABLE, AUDIT REPORTS IN ACCORDANCE WITH OMB CIRCULAR A-133 FOR THE USE OF FEDERAL FUNDS. LIKEWISE, FINANCIAL AND PROGRAMMATIC REPORTS ARE ALSO ISSUED BY BGCA TO THE APPROPRIATE FUNDING SOURCES - FEDERAL AGENCIES OR PRIVATE SECTOR DONORS - DETAILING THE USE OF GRANT/DONATED FUNDS AND PROGRAMMATIC ACHIEVEMENTS/OUTCOMES. BGCA ALSO CONDUCTS NUMEROUS ONSITE VISITS OF LOCAL CLUB ORGANIZATIONS AND THEIR GRANT AND FISCAL MANAGEMENT PROCEDURES, AGAIN TO ENSURE THAT THE CLUBS ARE COMPLIANT WITH THE TERMS OF THE GRANTS AWARDED TO THEM BY BGCA AND ARE USING THE GRANT FUNDS APPROPRIATELY FOR THE DELIVERABLES OF THE GRANTS. MAJORITY OF THESE SITE VISITS ARE CONDUCTED BY INDEPENDENT CPA FIRMS ON BEHALF OF BGCA. BGCA HAS CONTRACTED WITH SCHOLARSHIP AMERICA, A SCHOLARSHIP MANAGEMENT SERVICE, TO ADMINISTER SCHOLARSHIPS TO ELIGIBLE CLUBS' KIDS.

Additional Data

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Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use			
	☐ Travel for companions ☐ Payments for business use of personal residence			
	☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees			
	☐ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☑ Compensation committee ☑ Written employment contract			
	☑ Independent compensation consultant ☑ Compensation survey or study			
	☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**	Yes	
b	Any related organization?	**5b**		No
	If "Yes," on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ANASTASI ELIZABETH CHIEF DEV & PUBLIC AFFAIRS OFF	(i)	415,455	120,975	67,185	21,500	18,607	643,722	0
	(ii)	0	0	0	0	0	0	0
2 CLARK JAMES L PRESIDENT AND CEO	(i)	641,240	344,447	349,639	20,300	27,232	1,382,858	0
	(ii)	0	0	0	0	0	0	0
3 DUGAN MELISSA P SVP, GOVERNMENT RELATIONS	(i)	283,508	109,750	63,555	22,416	19,629	498,858	0
	(ii)	0	0	0	0	0	0	0
4 MILLER JOHN R SVP, AFFILIATE RELATIONS	(i)	253,739	112,825	64,657	22,856	11,222	465,299	0
	(ii)	0	0	0	0	0	0	0
5 MILLER MISTY L SVP ORGANIZATIONAL DEVELOPMENT	(i)	285,427	110,787	55,380	21,382	11,222	484,198	0
	(ii)	0	0	0	0	0	0	0
6 MORAIN KRISTINE B EVP & GENERAL COUNSEL & SECRET	(i)	381,056	168,914	54,357	20,300	27,232	651,859	0
	(ii)	0	0	0	0	0	0	0
7 ORR LORRAINE E EVP & COO	(i)	460,880	198,326	87,629	21,900	27,232	795,967	0
	(ii)	0	0	0	0	0	0	0
8 ROBINSON FELICIA SVP, HUMAN RESOURCES	(i)	259,754	72,000	30,769	0	22,985	385,508	0
	(ii)	0	0	0	0	0	0	0
9 UNGLO SAMUEL J EVP & CHIEF FINANCIAL OFFICER	(i)	438,474	191,405	88,264	20,300	27,232	765,675	0
	(ii)	0	0	0	0	0	0	0
10 KAPUR ANIL VP, FIN. PLANNING & ANALYSIS	(i)	278,790	121,385	46,350	21,449	27,232	495,206	0
	(ii)	0	0	0	0	0	0	0
11 BELCHER MICHAEL NVP, C&C SAFETY OFFICER	(i)	244,392	139,216	33,410	16,671	11,222	444,911	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
SCHEDULE J, PART I, QUESTION 4B:	SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN THE FILING ORGANIZATION MAINTAINS A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ("SERP") FOR THE BENEFIT OF JAMES L. CLARK, PRESIDENT & CEO WHEREBY A RETIREMENT BENEFIT WILL BE EARNED RATABLY BY THE EXECUTIVE DURING THE SERVICE TERM AS DEFINED IN THE PLAN AGREEMENT. THE COMPENSATION COMMITTEE CONSIDER THE TOTAL VALUE OF THE SERP BENEFITS AS PART OF THE TOTAL COMPENSATION FOR THE PARTICIPATING EXECUTIVE. JAMES L. CLARK PARTICIPATED IN AND RECEIVED PAYMENT OF $200,000 IN 2023 FROM THE SERP. THE OUTSTANDING VESTED SERP AMOUNT WILL BE PAID TO JAMES L. CLARK IN JANUARY 2024.
SCHEDULE J, PART I, QUESTION 5A:	INCENTIVE COMPENSATION THE FILING ORGANIZATION PAY AT-RISK PROGRAM HOLDS BACK A PORTION OF THE PERSON'S PAY OPPORTUNITY UNTIL MULTIPLE, STRETCH PERFORMANCE CRITERIA ARE MET. NONE OF THE PAY AT RISK WILL BE EARNED BY ANY ONE PERSON UNTIL A PRE-ESTABLISHED LEVEL OF FINANCIAL PERFORMANCE IS ATTAINED, ENSURING THAT WE HAVE THE FINANCIAL RESOURCES TO MEET THE OBJECTIVES OF OUR MISSION, FIRST AND FOREMOST. BONUSES OR INCENTIVE COMPENSATION WAS ACCRUED AND PAID TO OFFICERS AND KEY EMPLOYEES IN 2023 UPON THE APPROVAL OF THE COMPENSATION COMMITTEE.

Additional Data

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	50	1,342,697	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

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

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

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

Return Reference	Explanation
PART I, COLUMN B:	THE NUMBER OF CONTRIBUTIONS IS BASED ON THE NUMBER OF INDIVIDUAL CONTRIBUTIONS RECEIVED.
USE OF THIRD PARTIES	BOYS & GIRLS CLUBS OF AMERICA USES THE SERVICES OF AUCTIONEERS AT FUNDRAISING EVENTS AND A THIRD PARTY TO PROCESS THE SALE OF SECURITIES.

Additional Data

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

Return Reference	Explanation
FORM 990, PART III, LINE 4:	LINE 4A: PROGRAM #1 OFFICE OF JUSTICE PROGRAMS OFFICE OF JUSTICE PROGRAMS THROUGH THE PROVISION OF $28 MILLION NATIONAL MENTORING PROGRAMS FUNDING, OJP/OJJDP PARTNERED WITH BGCA TO STRENGTHEN, EXPAND AND ENHANCE MENTORING PROGRAMS AND EXPERIENCES FOR APPROXIMATELY 30,000 CLUB MEMBERS aged 6-17 AT SOME 1,400 CLUB SITES IN FIVE SPECIFIC GOAL AREAS: GOAL 1: PROVIDE AND ENHANCE MENTORING SERVICES TO AT-RISK YOUTH AND HIGH-RISK YOUTH WHO EITHER ATTEND OR ARE REFERRED TO A CLUB. GOAL 2: PROVIDE AND ENHANCE MENTORING SERVICES TO AL/AN YOUTH LIVING ON RESERVATIONS WHO ATTEND OR ARE REFERRED TO A CLUB. GOAL 3: PROVIDE AND ENHANCE SITE-BASED MENTORING SERVICES TO YOUTH WITH A PARENT IN THE MILITARY WHO EITHER ATTEND OR ARE REFERRED TO A CLUB. GOAL 4: PROVIDE AND ENHANCE INTENSIVE MENTORING SERVICES USING TARGETED OUTREACH DELINQUENCY AND GANG PREVENTION STRATEGIES FOR YOUTH IDENTIFIED AS AT HIGH RISK FOR INVOLVEMENT IN DELINQUENCY OR GANGS. GOAL 5: PROMOTE POSITIVE OUTCOMES AND REDUCE RISK FACTORS FOR DETAINED YOUTH. BGCA CONTINUES TO DEVELOP AND IMPLEMENT EFFECTIVE SYSTEMS, PROCESSES, TOOLS, AND RESOURCES TO SUPPORT THE MENTORING IMPACT OF BOYS & GIRLS CLUBS. TO THAT END, BGCA HAS MADE SIGNIFICANT COMMITMENTS TO OUR SUPPORTERS, CLUBS, NATIONAL YOUTH SERVING ORGANIZATIONS AND OTHER INVESTED PARTIES, TO DEVELOP AND UPDATE THE FOLLOWING NEW PROGRAM ELEMENTS DESIGNED TO ENHANCE MENTORING SERVICES TO HIGH-RISK YOUTH, INCLUDING YOUTH RESIDING IN HIGH-RISK ENVIRONMENTS, DETAINED YOUTH AND OPIOID IMPACTED YOUTH. BGCA WILL DEVELOP AND IMPLEMENT ONLINE TRAININGS IN THREE AREAS BY THE END OF OJJDP FY 2023 QUARTER 4: . MENTOR TRAINING: INTEGRATING TRAUMA-INFORMED PRACTICES . MENTEE TRAINING: SAFE PARTICIPATION IN VIRTUAL MENTORING . PARENT/GUARDIAN TRAINING: SAFE PARTICIPATION IN VIRTUAL MENTORING FOR YOUR CHILD LINE 4B: PROGRAM #2 CLUB EXPERIENCE THROUGH RESEARCH AND ANALYSIS, WE'VE DETERMINED THAT A HIGH-QUALITY CLUB EXPERIENCE IS ONE IN WHICH MEMBERS FEEL PHYSICALLY AND EMOTIONALLY SAFE, RECEIVE SUPPORT AND RECOGNITION FROM CARING ADULTS WHO SET EXPECTATIONS FOR THEM, ARE PROVIDED OPPORTUNITIES TO TRY NEW THINGS, HAVE FUN AND FEEL A SENSE OF BELONGING. WHEN CLUB STAFF INTENTIONALLY FOCUS ON THESE YOUTH DEVELOPMENT FUNDAMENTALS AND YOUNG PEOPLE ATTEND THE CLUB MORE FREQUENTLY, THIS COMBINATION DRIVES STRONGER OUTCOMES FOR YOUTH IN BGCA'S THREE PRIORITY AREAS - ACADEMIC SUCCESS, GOOD CHARACTER AND CITIZENSHIP, AND HEALTHY LIFESTYLES. UNDER THE 2025 PROGRAM STRATEGY, TARGETED PROGRAMS WILL BE DESIGNED TO INTEGRATE THE EVIDENCE-BASED STAFF PRACTICES THAT PROMOTE THE FIVE KEY ELEMENTS FOR POSITIVE YOUTH DEVELOPMENT. IN TARGETED PROGRAMS, THESE PRACTICES WILL BE WRITTEN INTO THE CURRICULUM AND IMPLEMENTED IN WAYS THAT ARE RELEVANT TO THE SPECIFIC TOPIC ADDRESSED BY THE PROGRAM. CURRICULA WILL INCORPORATE SPECIFIC COMPONENTS TO INCREASE YOUNG PEOPLE'S EMOTIONAL SAFETY AS THEY PARTICIPATE IN PROGRAMS. WE KNOW FROM OUR LOCAL CLUB LEADERS THAT TRAINING FOR YOUTH DEVELOPMENT PROFESSIONALS IS ONE OF THE MOST IMPORTANT SERVICES BGCA PROVIDES, AND WE ALSO KNOW THROUGH OUR DATA THAT REGULAR TRAINING FOR STAFF CREATES BETTER OUTCOMES FOR YOUTH. BGCA'S ABILITY TO DRIVE YOUTH OUTCOMES RELIES ON THE POWER OF OUR PEOPLE AND THE IMPACT OF LEADERSHIP. BY DEVELOPING LEADERS WHO ARE CAPABLE OF FOSTERING SAFE LEARNING ENVIRONMENTS, CLUB YOUTH WILL GAIN THE ESSENTIAL SKILLS NECESSARY TO BE PRODUCTIVE, CARING AND RESPONSIBLE CITIZENS. BGCA'S TRAINING MODEL IS CONTINUALLY EVOLVING TO MEET THE NEEDS OF CLUB STAFF AND YOUTH AND ENSURE THAT ALL STAFF HAVE THE OPPORTUNITY TO RECEIVE TRAININGS, WHETHER THEY ARE IN URBAN, RURAL, NATIVE OR MILITARY COMMUNITIES. LINE 4C: PROGRAM #3 NATIONAL YOUTH OF THE YEAR PROGRAM YOUTH OF THE YEAR IS THE EMBODIMENT OF EVERYTHING THAT BOYS & GIRLS CLUBS OF AMERICA DOES AS AN ORGANIZATION TO MAKE OUR NATION'S YOUNG PEOPLE LIFE-READY AND COLLEGE- AND CAREER-READY SO THAT THE FUTURE IS GREATER, LIVES ARE CHANGED, AND LEADERS ARE STRONG. SINCE 1947, WE HAVE CELEBRATED THE EXTRAORDINARY ACHIEVEMENTS OF CLUB TEENS. STORIES OF OUTSTANDING LEADERSHIP, ACTS OF SERVICE, ACADEMIC EXCELLENCE AND DEDICATION TO A HEALTHY LIFESTYLE HAVE MADE THIS PROGRAM THE NATION'S PREMIER LEADERSHIP AND RECOGNITION PROGRAM FOR TEENS. YOUTH OF THE YEAR PROGRAM HAS CONTINUED TO GROW SINCE THE BEGINNING. NEARLY 100,000 YOUTH PARTICIPATE IN THE YOUTH OF THE YEAR PROGRAM THROUGHOUT THE MOVEMENT. THROUGH THE YOUTH OF THE YEAR SPEAKER'S BUREAU, A GROUP OF YOUTH OF THE YEAR REPRESENTATIVES MAKES MORE THAN 100 APPEARANCES ANNUALLY TO SPEAK ON BEHALF OF 4.7 MILLION YOUNG PEOPLE SERVED BY THE BOYS & GIRLS CLUBS. AND, WE'VE MADE COLLEGIATE DREAMS A REALITY BY DISTRIBUTING MORE THAN $1 MILLION IN SCHOLARSHIPS ANNUALLY. LINE 4D: OTHER PROGRAM SERVICES BOYS & GIRLS CLUBS OF AMERICA HAS NATIONALLY RECOGNIZED PROGRAMS THAT ADDRESS TODAY'S MOST PRESSING YOUTH ISSUES, TEACHING YOUNG PEOPLE THE SKILLS THEY NEED TO SUCCEED IN LIFE. NATIONAL PROGRAMS ARE AVAILABLE IN FIVE CORE PROGRAM AREAS OF EDUCATION, HEALTH AND WELLNESS, SPORTS AND RECREATION, THE ARTS, AND LEADERSHIP AND SERVICE. BOYS & GIRLS CLUBS OF AMERICA'S NATIONAL PROGRAMS TAKE MEMBERS FROM THE CLUBHOUSE TO THE WHITE HOUSE; FROM THE GAMES ROOM TO THE CORPORATE BOARDROOM; AND FROM ART CLASS TO DESIGN CAREERS. THERE ARE SEVERAL OTHER PROGRAMS FUNDED BY VARIOUS DONORS AT DIFFERENT LEVELS.
FORM 990, PART VI, SECTION A, QUESTION 6, 7A & 7B:	MEMBERS: THE MEMBERS ARE MADE UP OF THE INDIVIDUAL CLUBS AND EACH RECEIVE ONE VOTE. NATIONAL COUNCIL: THE BOARD OF GOVERNORS IS ELECTED BY A PLURALITY VOTE AT THE ANNUAL MEETING OF THE NATIONAL COUNCIL FOR A THREE-YEAR TERM. VOTING RIGHTS: THE BOARD OF GOVERNORS CONSISTS OF THREE CATEGORIES OF BOARD MEMBERS: 1. GOVERNORS; 2. LIFE MEMBERS; AND 3. GOVERNORS EMERITUS. ONLY THE GOVERNORS HAVE FULL VOTING RIGHTS AND PRIVILEGES. DECISIONS OF THE GOVERNING BODY SUBJECT TO APPROVAL: THE POLICIES OF BOYS & GIRLS CLUBS OF AMERICA ("BGCA") ARE DETERMINED BY A NATIONAL COUNCIL WHICH ESTABLISHES THE REQUIREMENTS FOR MEMBERSHIP IN THE CORPORATION; ESTABLISHES OPERATING STANDARDS; ELECTS MEMBERS OF THE BOARD OF GOVERNORS; AND DETERMINES ANNUAL MEMBERSHIP DUES TO BE PAID BY THE MEMBER ORGANIZATIONS. THE NATIONAL COUNCIL CONSISTS OF ONE DELEGATE FROM EACH MEMBER ORGANIZATION.
FORM 990, PART VI, SECTION A,	GOVERNING BODY'S REVIEW OF FORM 990 A DRAFT OF THE FORM 990 IS CIRCULATED TO THE AUDIT COMMITTEE OF THE BOARD OF GOVERNORS FOR ITS REVIEW, RECOMMENDATIONS AND APPROVAL. CHANGES, IF ANY, RECOMMENDED BY THE COMMITTEE ARE INCORPORATED IN THE FORM 990 BEFORE ITS SUBMISSION. A DRAFT OF THE FORM 990 IS ALSO

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QUESTION 11:	CIRCULATED TO ALL GOVERNORS FOR THEIR REVIEW AND RECOMMENDATIONS, WHICH ARE CONSIDERED BY THE AUDIT COMMITTEE IN ITS APPROVAL PROCESS. A FINALIZED VERSION OF THE FORM 990 IS PROVIDED TO THE COMPLETE BOARD.
FORM 990, PART VI, SECTION B, QUESTION 12C:	MONITORING CONFLICTS OF INTEREST BOYS & GIRLS CLUBS OF AMERICA HAS DEVELOPED TWO SEPARATE CODES OF ETHICS POLICIES ONE FOR THE EMPLOYEES AND THE OTHER FOR GOVERNORS AND TRUSTEES, BOTH OF WHICH ADDRESS CONFLICTS OF INTERESTS AND WHISTLE BLOWING POLICIES WITHIN THEM. THESE POLICIES WERE APPROVED BY THE BOARD OF GOVERNORS. THE CODE OF ETHICS FOR EMPLOYEES IS EXECUTED BY ALL NEW EMPLOYEES AT THE TIME OF HIRE AND ANNUALLY ON AN ONGOING BASIS. LIKEWISE, THE CODE OF ETHICS FOR GOVERNORS MUST BE EXECUTED BY ALL NEW GOVERNORS AND THEY ARE ASKED TO REVIEW AND EXECUTE ON AN ANNUAL BASIS. THE HUMAN RESOURCE DEPARTMENT OF BOYS & GIRLS CLUBS OF AMERICA IS RESPONSIBLE FOR MONITORING THE EXECUTION OF THE EMPLOYEES' CODE OF ETHICS AND THE RESOURCE DEVELOPMENT DEPARTMENT IS RESPONSIBLE FOR MONITORING THE EXECUTION CODE OF ETHICS FOR GOVERNORS & TRUSTEES. IN ADDITION, THE BOARD OF GOVERNORS HAS AN ETHICIST ON THE BOARD TO MONITOR ETHICAL CONCERNS AT THAT LEVEL. BOYS & GIRLS CLUBS OF AMERICA HAS AN ETHICS HOTLINE AND TWO ETHICS OFFICERS WHO MONITOR ETHICAL CONCERNS ON AN ONGOING BASIS BY: - ENSURING THE CODE OF ETHICS IS UPDATED AT LEAST ANNUALLY AND CONTINUES TO REPLICATE BEST PRACTICES OF OTHER FOR-PROFIT AND NOT-FOR-PROFIT ORGANIZATIONS; - REVIEWING AND RESPONDING APPROPRIATELY TO ALL QUESTIONS, ISSUES, AND COMPLAINTS AND ENSURING THE CODE OF ETHICS IS CLARIFIED AND/OR REVISED BASED ON THE INPUT RECEIVED; - REPORTING ANY SIGNIFICANT ETHICAL CONCERNS TO ALL NECESSARY COMMITTEES OF THE BOARD AND/OR THE BOARD; - REQUIRING A MEMBER OF THE BOARD OF GOVERNORS RECEIVE ALL FORMAL COMPLAINTS AND ENLIST THEIR INVOLVEMENT IN THE RESOLUTION AND RESPONSE TO COMPLAINTS AS NEEDED; AND - CONDUCTING TRAINING ON THE CODE OF ETHICS AS NEEDED.
FORM 990, PART VI, SECTION B, QUESTION 15:	PROCESS OF DETERMINING COMPENSATION THE TOTAL COMPENSATION FOR ALL SENIOR LEADERSHIP IS DETERMINED BY BOYS & GIRLS CLUBS OF AMERICA'S ("BGCA'S") BOARD OF GOVERNORS THROUGH THE HUMAN RESOURCES AND COMPENSATION COMMITTEE ("HRCC"), WHICH WORKS WITH AN INDEPENDENT FIRM TO ASSESS THE MARKETPLACE THOROUGHLY TO DETERMINE COMPARABLE SALARY PRACTICES, "PEER COMPARISON" COMPENSATION DATA, AND OTHER RELATED TRENDS IN THE NOT-FOR PROFIT SECTOR. THE INDEPENDENT FIRM ALSO PROVIDES A DETAILED REPORT OF THEIR ANALYSIS, COMPARISONS AND RECOMMENDATIONS TO THE HRCC. THIS REVIEW IS CONDUCTED ON A REGULAR BASIS. IN ADDITION, EVERY MARCH, THE HRCC REVIEWS EACH SENIOR LEADERSHIP TEAM MEMBER'S TOTAL COMPENSATION BASED ON PERFORMANCE FEEDBACK ON THE INDIVIDUAL AS WELL AS THE ORGANIZATION AND APPROVES THE UPCOMING ANNUAL TOTAL COMPENSATION AND BENEFITS PACKAGE PRIOR TO ANY CHANGES IN COMPENSATION AND/OR BENEFITS. ALL COMPENSATION AND BENEFIT DECISIONS OF THE HRCC ARE COMPLETED AND DOCUMENTED AS REQUIRED TO MEET THE REBUTTABLE PRESUMPTION OF REASONABLENESS UNDER THE INTERMEDIATE SANCTIONS REGULATIONS.
FORM 990, PART VI, SECTION C, QUESTION 18:	APPLICATION FOR RECOGNITION OF EXEMPTION BOYS & GIRLS CLUBS OF AMERICA DOES NOT HAVE FORMS 1023 OR 1024. THE ORGANIZATION HAS BEEN CHARTERED UNDER PUBLIC LAW 84-988, S. 4184, APPROVED AUGUST 6, 1956, AS AMENDED BY PUBLIC LAW 102-199, H.R. 525, APPROVED DECEMBER 10, 1991.
FORM 990, PART VI, SECTION C, QUESTION 19:	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIALS BOYS & GIRLS CLUBS OF AMERICA MAINTAINS A COMPREHENSIVE WEBSITE WWW.BGCA.ORG THAT INCLUDES MULTIPLE YEARS OF ANNUAL REPORTS AND FORMS 990 TO WHICH THE GENERAL PUBLIC HAS ACCESS. THE WEBSITE ALSO PROVIDES INFORMATION REGARDING THE HISTORY OF THE ORGANIZATION, BOARD OF GOVERNORS, MISSION OF THE ORGANIZATION, DETAILS OF VARIOUS PROGRAMS, PARTNERS, ALUMNI, PRIVACY POLICY ETC.
FORM 990, PART VII:	COMPENSATION OFFICERS AND HIGHLY COMPENSATED EMPLOYEES ALL WORK AT LEAST 40 HOURS PER WEEK.
FORM 990, PART XI, LINE 9:	OTHER CHANGES IN NET ASSETS TRANSFER OF ASSETS TO SUPPORTING ORGANIZATIONS (3,659,873) INTERCOMPANY TRANSACTIONS (2,556,820) TOTAL OTHER CHANGES (6,216,693)

Additional Data

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
BOYS & GIRLS CLUBS OF AMERICA

Employer identification number
13-5562976

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) Alabama Alliance of BGC Inc PO BOX 1016 Alexander City, AL 35011 63-1232492	YOUTH DEVELOP	AL	501(C)(4)		BGCA	Yes	
(2) Arizona Alliance of BGC Inc 10515 E Lakeview Drive Scottsdale, AZ 85258 86-1039968	YOUTH DEVELOP	AZ	501(C)(4)		BGCA	Yes	
(3) Arkansas Alliance of BGC Inc 611 Main Street N Little Rock, AR 72114 71-0822051	YOUTH DEVELOP	AR	501(C)(4)		BGCA	Yes	
(4) California Alliance of BGC Inc PO Box 360 Rough Ready, CA 95975 91-2084469	YOUTH DEVELOP	CA	501(C)(4)		BGCA	Yes	
(5) Colorado Alliance of BGC Inc 101 Smokey Street Fort Collins, CO 80525 06-1653186	YOUTH DEVELOP	CO	501(C)(4)		BGCA	Yes	
(6) Connecticut Alliance of BGC Inc One Positive Place PO Box 209 Shelton, CT 06484 33-1064638	YOUTH DEVELOP	CT	501(C)(4)		BGCA	Yes	
(7) Florida Alliance of BGC Inc 4384 Nicoke Circle Tequesta, FL 33469 65-0839955	YOUTH DEVELOP	FL	501(C)(4)		BGCA	Yes	
(8) Georgia Alliance of BGC Inc PO Box 1130 Albany, GA 31702 01-0557882	YOUTH DEVELOP	GA	501(C)(4)		BGCA	Yes	
(9) Hawaii Alliance of BGC Inc PO Box 427 Kahului, HI 96733 30-0453526	YOUTH DEVELOP	HI	501(C)(4)		BGCA	Yes	
(10) Idaho Alliance of BGC Inc 10424 Barnside Drive Boise, ID 83704 84-1674661	YOUTH DEVELOP	ID	501(C)(4)		BGCA	Yes	
(11) Illinois Alliance of BGC Inc 112 W Edwards Street Springfield, IL 62704 36-4327562	YOUTH DEVELOP	IL	501(C)(4)		BGCA	Yes	
(12) Indiana Alliance of BGC Inc 2236 E 10th St Suite 2000 Indianapolis, IN 04620 35-2129067	YOUTH DEVELOP	IN	501(C)(4)		BGCA	Yes	
(13) Iowa Alliance of BGC Inc 1350E Washington Avenue Des Moines, IA 50312 42-1516490	YOUTH DEVELOP	IA	501(C)(4)		BGCA	Yes	
(14) Kansas Alliance of BGC Inc 2150 SW Westport Dr Suite 204 Topeka, KS 66614 01-0650318	YOUTH DEVELOP	KS	501(C)(4)		BGCA	Yes	
(15) Kentucky Alliance of BGC Inc PO Box 4989 Louisville, KY 40204 61-1364080	YOUTH DEVELOP	KY	501(C)(4)		BGCA	Yes	
(16) Louisiana Alliance of BGC Inc 500 Evergreen Street West Monroe, LA 71292 72-1491228	YOUTH DEVELOP	LA	501(C)(4)		BGCA	Yes	
(17) Maine Alliance of BGC Inc 277 Cumberland Ave PO Box 7830 Portland, ME 04112 20-2953315	YOUTH DEVELOP	ME	501(C)(4)		BGCA	Yes	
(18) Maryland Alliance of BGC Inc 404 Aggies Circle Unit L Belair, MD 21014 52-2312888	YOUTH DEVELOP	MD	501(C)(4)		BGCA	Yes	
(19) Massachusetts Alliance of BGC Inc Charles Gardner Lane Woburn, MA 01801 06-1684675	YOUTH DEVELOP	MA	501(C)(4)		BGCA	Yes	
(20) Michigan Alliance of BGC Inc 1545 East Lincoln Avenue Royal Oak, MI 78067 38-3636955	YOUTH DEVELOP	MI	501(C)(4)		BGCA	Yes	
(21) Minnesota Alliance of BGC Inc 6500 Nicollet Ave Suite 201 Minneapolis, MN 55423 80-0037988	YOUTH DEVELOP	MN	501(C)(4)		BGCA	Yes	
(22) Mississippi Alliance of BGC Inc 1500 North Harper Rd Suite 3B Corinth, MS 38834 64-0932322	YOUTH DEVELOP	MS	501(C)(4)		BGCA	Yes	
(23) Missouri Alliance of BGC Inc 1460 Bee Creek Road Branson, MO 65616 43-1870548	YOUTH DEVELOP	MO	501(C)(4)		BGCA	Yes	
(24) Montana Alliance of BGC Inc 505 Orchard Lane Billings, MT 59101 81-0536980	YOUTH DEVELOP	MT	501(C)(4)		BGCA	Yes	
(25) Nebraska Alliance of BGC Inc 2610 Hamilton Street Omaha, NE 68131 27-2250924	YOUTH DEVELOP	NE	501(C)(4)		BGCA	Yes	
(26) Nevada Alliance of BGC Inc 2680 E 9th Street Reno, NV 89512 74-3180641	YOUTH DEVELOP	NV	501(C)(4)		BGCA	Yes	
(27) New Hampshire Alliance of BGC Inc 47 Grand Avenue Nashua, NH 03060 56-2425831	YOUTH DEVELOP	NH	501(C)(4)		BGCA	Yes	
(28) New Jersey Alliance of BGC Inc 822 Clifton Avenue Clifton, NJ 07015 22-3621285	YOUTH DEVELOP	NJ	501(C)(4)		BGCA	Yes	
(29) New Mexico Alliance of BGC Inc 551 Cordova Road Box 325 Santa Fe, NM 87505 43-1950851	YOUTH DEVELOP	NM	501(C)(4)		BGCA	Yes	
(30) New York Alliance of BGC Inc 282 Babcock Street Floor 2 Buffalo, NY 14210 13-4065411	YOUTH DEVELOP	NY	501(C)(4)		BGCA	Yes	
(31) North Carolina Alliance of BGC Inc 701 N Raleigh Boulevard Raleigh, NC 27610 55-0856392	YOUTH DEVELOP	NC	501(C)(4)		BGCA	Yes	
(32) Ohio Alliance of BGC Inc 262 S Third Street Columbus, OH 43215 31-1704802	YOUTH DEVELOP	OH	501(C)(4)		BGCA	Yes	
(33) Oklahoma Alliance of BGC Inc 1300 E 15th Street Suite 150 Edmond, OK 73103 73-1598475	YOUTH DEVELOP	OK	501(C)(4)		BGCA	Yes	
(34) Oregon Alliance of BGC Inc 1395 Summer Street NE Salem, OR 97301 93-1303337	YOUTH DEVELOP	OR	501(C)(4)		BGCA	Yes	
(35) Pennsylvania Alliance of BGC Inc 5 Hanover Square 3rd Floor New York, NY 10004 25-1857470	YOUTH DEVELOP	NY	501(C)(4)		BGCA	Yes	
(36) Rhode Island Alliance of BGC Inc 180 S Main Street Providence, RI 02903 05-0504432	YOUTH DEVELOP	RI	501(C)(4)		BGCA	Yes	
(37) South Carolina Alliance of BGC Inc PO Box 423 Columbia, SC 29201 57-1092504	YOUTH DEVELOP	SC	501(C)(4)		BGCA	Yes	
(38) South Dakota Alliance of BGC Inc PO Box 833 Watertown, SD 57201 74-3083839	YOUTH DEVELOP	SD	501(C)(4)		BGCA	Yes	
(39) Tennessee Alliance of BGC Inc 220 Carrick Street Suite 318 Knoxville, TN 37921 62-1835398	YOUTH DEVELOP	TN	501(C)(4)		BGCA	Yes	
(40) Texas Alliance of the BGC Inc 100 Commons Road Suite 7 206 Dripping Springs, TX 78620 75-2939705	YOUTH DEVELOP	TX	501(C)(4)		BGCA	Yes	
(41) Utah Alliance of BGC Inc 244 E Vine St PO Box 57071 Murray, UT 84107 82-0562906	YOUTH DEVELOP	UT	501(C)(4)		BGCA	Yes	
(42) Vermont Alliance of BGC Inc 62 Oak Street Burlington, VT 05401 20-4319910	YOUTH DEVELOP	VT	501(C)(4)		BGCA	Yes	
(43) Virginia Alliance of BGC Inc 5511 Staples Mill Rd Ste 301 Richmond, VA 23228 54-1946564	YOUTH DEVELOP	VA	501(C)(4)		BGCA	Yes	
(44) Washington Alliance of BGC Inc 3003 Sunset Way SE Tumwater, WA 98501 91-2157587	YOUTH DEVELOP	WA	501(C)(4)		BGCA	Yes	
(45) West Virginia Alliance of BGC Inc PO Box 1184 Martinsburg, WV 25402 20-1472867	YOUTH DEVELOP	WV	501(C)(4)		BGCA	Yes	
(46) Wisconsin Alliance of BGC Inc 925 N Silverbrook Drive West Bend, WI 53090 39-2008889	YOUTH DEVELOP	WI	501(C)(4)		BGCA	Yes	
(47) Wyoming Alliance of BGC Inc 1701 E K Street Casper, WY 82601 20-5386022	YOUTH DEVELOP	WY	501(C)(4)		BGCA	Yes	
(48) Boys & Girls Clubs in New Jersey Inc 310 South Street Morristown, NJ 07940 27-0185288	SUPPORT B&GC	NJ	501(C)(3)	7	BGCA	Yes	
(49) Boys & Girls Clubs in Tennessee Inc 220 Carrick Street Suite 318 Knoxville, TN 37921 26-4568046	SUPPORT B&GC	TN	501(C)(3)	10	BGCA	Yes	
(50) Boys & Girls Clubs in Texas Inc 13110 Highway 290 West Austin, TX 78737 20-1493423	SUPPORT B&GC	TX	501(C)(3)	10	BGCA	Yes	
(51) Los Angeles County Alliance for BGC 578 Washington Blvd Suite 199 Marina Del Rey, CA 90292 46-5058473	SUPPORT B&GC	CA	501(C)(3)	7	BGCA	Yes	
(52) Washington State BGC Association PO Box 1774 Olympia, WA 98507 35-2275325	SUPPORT B&GC	WA	501(C)(3)	7	BGCA	Yes	
(53) Boys & Girls Clubs of Georgia 1275 peachtree street ne Atlanta, GA 30309 83-1259454	SUPPORT B&GC	GA	501(C)(3)	10	BGCA	Yes	
(54) Boys & Girls Clubs in Indiana 973 N Shadeland Avenue Indianapolis, IN 46219 81-4118364	SUPPORT B&GC	IN	501(C)(3)	12 A TYPE 1	BGCA	Yes	
(55) Boys & Girls Clubs in Colorado 2017 W 9th Avenue Denver, CO 80204 47-1955928	SUPPORT B&GC	CO	501(C)(3)	7	BGCA	Yes	
(56) Boys & Girls Clubs of Ohio 260 S Third Street Columbus, OH 43215 88-2909822	SUPPORT B&GC	OH	501(C)(3)	7	BGCA	Yes	
(57) Boys & Girls Clubs in Indian Country 1275 Peachtree Street NE Atlanta, GA 30309 02-0656763	SUPPORT B&GC	GA	501(C)(3)	7	BGCA	Yes	
(58) BGCA Funds Holdco Inc 1275 Peachtree Street NE Atlanta, GA 30309 85-2422429	SUPPORT B&GC	GA	501(C)(3)	12 A TYPE 1	BGCA	Yes	
(59) BGCA JP Support Co 1275 Peachtree Street NE Atlanta, GA 30309 85-2471762	SUPPORT B&GC	GA	501(C)(3)	12 A TYPE 1	BGCA	Yes	
(60) BGCA Real Estate Support Co 1275 Peachtree Street NE Atlanta, GA 30309 85-2446390	SUPPORT B&GC	GA	501(C)(3)	12 A TYPE 1	BGCA	Yes	
(61) BOYS & GIRLS CLUBS IN ILLINOIS INC 112 W EDWARDS STREET SPRINGFIELD, IL 62704 82-1740518	SUPPORT B&GC	IL	501(C)(3)	12 A TYPE 1	BGCA	Yes	

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

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

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

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

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

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

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

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1) BGCA Funds Hold Co Inc	C	10,700,000	FMV
(2) BGCA Real Estate Support Co Inc	K	3,000,000	FMV
(3) BGCA Funds Hold Co Inc	Q	216,800	FMV
(4) BGCA Real Estate Support Co Inc	Q	189,760	FMV
(5) Boys & Girls Clubs of Georgia Inc	Q	55,188	FMV
(6) Georgia Alliance of Boys & Girls Clubs Inc	Q	157,168	FMV
(7) Illinois Alliance of Boys & Girls Clubs Inc	Q	101,974	FMV
(8) Boys & Girls Clubs in Indiana Inc	Q	71,847	FMV
(9) Indiana Alliance of Boys & Girls Clubs Inc	Q	79,737	FMV
(10) Louisiana Alliance of Boys & Girls Clubs Inc	Q	200,000	FMV
(11) Massachusetts Alliance of BGC Inc	Q	66,189	FMV
(12) Mississippi Alliance of BGC Inc	Q	59,112	FMV
(13) Georgia Alliance of Boys & Girls Clubs Inc	L	50,000	FMV
(14) Illinois Alliance of Boys & Girls Clubs Inc	L	53,000	FMV
(15) Kansas Alliance of Boys & Girls Clubs Inc	L	53,250	FMV
(16) Ohio Alliance of Boys & Girls Clubs Inc	L	53,000	FMV
(17) Boys & Girls Clubs in Tennessee Inc	L	50,500	FMV
(18) Alabama Alliance of Boys & Girls Clubs Inc	O	98,708	FMV
(19) Arkansas Alliance of Boys & Girls Clubs Inc	O	109,145	FMV
(20) Boys & Girls Clubs in Colorado Inc	O	200,891	FMV
(21) Georgia Alliance of Boys & Girls Clubs Inc	O	456,837	FMV
(22) Illinois Alliance of Boys & Girls Clubs Inc	O	389,905	FMV
(23) Minnesota Alliance of Boys & Girls Clubs Inc	O	108,266	FMV
(24) Missouri Alliance of Boys & Girls Clubs Inc	O	85,958	FMV
(25) Mississippi Alliance of BGC Inc	O	303,161	FMV
(26) Texas Alliance of Boys & Girls Clubs Inc	O	534,101	FMV
(27) Michigan Alliance of Boys & Girls Clubs Inc	S	3,250,000	FMV
(28) Boys & Girls Clubs in Tennessee Inc	S	1,000,000	FMV
(29) Texas Alliance of Boys & Girls Clubs Inc	B	140,000	FMV
(30) Florida Alliance of Boys & Girls Clubs Inc	B	100,000	FMV

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	**(b)** Primary activity	**(c)** Legal domicile (state or foreign country)	**(d)** Predominant income (related, unrelated, excluded from tax under sections 512-514)	**(e)** Are all partners section 501(c)(3) organizations?		**(f)** Share of total income	**(g)** Share of end-of-year assets	**(h)** Disproportionate allocations?		**(i)** Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	**(j)** General or managing partner?		**(k)** Percentage ownership
				Yes	**No**			**Yes**	**No**		**Yes**	**No**	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation

Schedule R (Form 990) 2023

Additional Data

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