

**BOYS & GIRLS CLUBS OF LARIMER COUNTY**

**2024**

**EXEMPT ORG.  
INCOME TAX RETURNS**

**Soukup, Bush & Associates, PC**  
2032 Caribou Drive, Suite 200  
Fort Collins, CO 80525

# SOUKUP BUSH

& Associates, CPAs, P.C.  
2032 Caribou Drive, Ste 200  
Fort Collins, CO 80525  
970-223-2727

October 15, 2025

Boys & Girls Clubs of Larimer County  
103 Smokey Street  
Fort Collins, CO 80525

Dear Client:

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8453-TE - Exempt Organization Declaration and Signature for Electronic Filing. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

DAN W. SOUKUP

# Tax Exempt Entity Declaration and Signature for E-file

For calendar year 2024, or tax year beginning 6/01, 2024, and ending 5/31, 20 2025  
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP  
Go to [www.irs.gov/Form8453TE](http://www.irs.gov/Form8453TE) for the latest information.

# 2024

Department of the Treasury  
Internal Revenue Service

Name of filer

BOYS & GIRLS CLUBS OF LARIMER COUNTY

EIN or SSN

74-2425914

## Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	6,537,689.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

## Part II Declaration of Officer or Person Subject to Tax

- 11a  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- b  If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that  I am an officer of the above named entity or  I am the person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_,

and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here

Signature of officer or person subject to tax

Date

CFO

Title, if applicable

## Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	10/15/25	<input checked="" type="checkbox"/>	<input type="checkbox"/>	P01220820
	SOUKUP, BUSH & ASSOCIATES, PC			EIN	84-1128248
	2032 CARIBOU DRIVE, SUITE 200			Phone no.	9702232727
	FORT COLLINS, CO 80525				

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

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

2024

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 6/01, 2024, and ending 5/31, 2025

Header section containing: B Check if applicable (Address change, Name change, etc.), C BOYS & GIRLS CLUBS OF LARIMER COUNTY, D Employer identification number 74-2425914, E Telephone number 970-223-1709, F Name and address of principal officer: SAME AS C ABOVE, G Gross receipts \$ 6,662,133, H(a) Is this a group return for subordinates?, H(b) Are all subordinates included?, I Tax-exempt status: 501(c)(3), J Website: WWW.BGCLARIMER.ORG, K Form of organization: Corporation, L Year of formation: 1986, M State of legal domicile: CO

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance metrics (voting members, employees, volunteers, revenue). 8-12 Revenue (contributions, program service, investment, other). 13-19 Expenses (grants, benefits, salaries, fundraising, other). 20-22 Net Assets or Fund Balances (total assets, liabilities, net assets).

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.

Signature block containing: Sign Here (Signature of officer TAMMY CHANDLER, CFO), Preparer's name DAN W. SOUKUP, Preparer's signature, Date 10/15/25, Check self-employed, PTIN P01220820, Firm's name SOUKUP, BUSH & ASSOCIATES, PC, Firm's address 2032 CARIBOU DRIVE, SUITE 200, FORT COLLINS, CO 80525, Firm's EIN 84-1128248, Phone no. 9702232727

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

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REACH THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS.

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 \$ 4,232,857. including grants of \$ ) (Revenue \$ 372,407.)

THE ORGANIZATION PROVIDED FACILITIES FOR 2,848 YOUTH IN FORT COLLINS, WELLINGTON, LOVELAND AND ESTES PARK COMMUNITIES IN COLORADO AFTER SCHOOL AND DURING SCHOOL OUT DAYS DURING 2024/2025 FISCAL YEAR. THE ORGANIZATION PROVIDES COMPREHENSIVE YOUTH DEVELOPMENT PROGRAMS FOR 5-18 YEAR OLDS IN RECREATION, EDUCATION, LEADERSHIP, ARTS, BEHAVIORAL HEALTH, AS WELL AS ASSISTANCE IN LOCATING OTHER COMMUNITY RESOURCES.

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

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 4,232,857.

**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i> .....		X
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II.</i> .....		X
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III.</i> .....		X
<b>28</b> 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).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i> .....	X	
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O. ....	X	

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....		
<b>1b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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

		Yes	No
<b>2a</b>	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. . . . .		
	<b>2a</b> 187		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. . . . .		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
<b>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year. . . . .		
	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . .		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . .		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders. . . . .		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. . . . .		
	<b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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. . . . .		
	<b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand . . . . .		
	<b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. . . . .		
<b>15</b>	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? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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.		

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	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 on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent. . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	a The governing body? . . . . .	X	
<b>8b</b>	b Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	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 on Schedule O. . . . .		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed CO
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.  
 TAMMY CHANDLER, CFO, 103 SMOKEY STREET FORT COLLINS CO 80525 970-223-1709

**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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See 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)					(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) ALLISON HINES CURRENT CEO	45 0				X		124,562.	0.	6,786.
(2) TAMMY CHANDLER CHIEF FINANCIAL OFFICER	45 0				X		93,943.	0.	11,696.
(3) FRED ABRAMOWITZ LEGAL COUNCIL	0.5 0	X		X			0.	0.	0.
(4) DREW JOHNSON BOARD MEMBER	0.5 0	X					0.	0.	0.
(5) PATRICK ELDER SAFETY COM CHAI	0.5 0	X		X			0.	0.	0.
(6) MIKE GRELL BOARD MEMBER	0.5 0	X					0.	0.	0.
(7) STEPHANIE DOHN SECRETARY	0.5 0	X		X			0.	0.	0.
(8) BETH WALKER BOARD MEMBER	0.5 0	X					0.	0.	0.
(9) DEBBIE MCCUBBIN RESOURCE DEV	0.5 0	X		X			0.	0.	0.
(10) PETE MEYER PRESIDENT	0.5 0	X		X			0.	0.	0.
(11) NICOLE WALUSIS BOARD MEMBER	0.5 0	X					0.	0.	0.
(12) CARLOS BELLOSO BOARD MEMBER	0.5 0	X					0.	0.	0.
(13) ROB STUMBAUGH BOARD MEMBER	0.5 0	X					0.	0.	0.
(14) SUE WAGNER TREASURER	0.5 0	X		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)						(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ZACHARY WILSON LEGAL COUNSEL	0.5 0	X		X				0.	0.	0.
(16) LIN KUZMICH BOARD MEMEBER	0.5 0	X						0.	0.	0.
(17) CLARE BARQUERO BOARD MEMBER	0.5 0	X						0.	0.	0.
(18) PAUL BENSON BOARD MEMBER	0.5 0	X						0.	0.	0.
(19) JIM CLAY BOARD MEMBER	0.5 0	X						0.	0.	0.
(20) DESIREE RICH BOARD MEMBER	0.5 0	X						0.	0.	0.
(21) GREG SOFFE BOARD MEMBER	0.5 0	X						0.	0.	0.
(22) TIM HAND BOARD MEMBER	0.5 0	X						0.	0.	0.
(23)										
(24)										
(25)										

<b>1b Subtotal</b> .....	218,505.	0.	18,482.
<b>c Total from continuation sheets to Part VII, Section A</b> .....	0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....	218,505.	0.	18,482.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization <u>1</u>			

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

Check if Schedule O contains a response 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	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	809,268.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	4,757,868.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	38,899.				
	<b>h Total.</b> Add lines 1a-1f .....		5,567,136.				
	<b>Program Service Revenue</b>	<b>2a</b> <u>PROGRAM FEES</u> .....		<b>Business Code</b> 624100	372,407.	372,407.	
<b>b</b> .....							
<b>c</b> .....							
<b>d</b> .....							
<b>e</b> .....							
<b>f</b> All other program service revenue .....							
<b>g Total.</b> Add lines 2a-2f .....				372,407.			
<b>Miscellaneous Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			238,545.		238,545.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6a</b> Gross rents .....		(i) Real	(ii) Personal			
		<b>6a</b>	238,310.				
		<b>b</b> Less: rental expenses .....	<b>6b</b>				
	<b>c</b> Rental income or (loss) .....	<b>6c</b>	238,310.				
	<b>d</b> Net rental income or (loss) .....				238,310.	238,310.	
	<b>7a</b> Gross amount from sales of assets other than inventory .....		(i) Securities	(ii) Other			
		<b>7a</b>	126,913.				
		<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	49,114.	11,936.		
	<b>c</b> Gain or (loss) .....	<b>7c</b>	77,799.	-11,936.			
	<b>d</b> Net gain or (loss) .....				65,863.	-11,936.	77,799.
<b>Other Revenue</b>	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....		<b>8a</b>	117,807.			
	<b>b</b> Less: direct expenses .....	<b>8b</b>	63,394.				
	<b>c</b> Net income or (loss) from fundraising events .....				54,413.	54,413.	
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
	<b>b</b> Less: cost of goods sold. ....	<b>10b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>	<b>11a</b> <u>MISCELLANEOUS INCOME</u> .....		<b>Business Code</b> 624100	1,015.	1,015.		
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....				1,015.		
<b>12 Total revenue.</b> See instructions .....				6,537,689.	599,796.	0.	
						370,757.	

**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.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	236,987.	185,134.	35,145.	16,708.
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.	0.	0.	0.
7 Other salaries and wages	2,994,761.	2,339,724.	444,037.	211,000.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	263,155.	189,460.	41,496.	32,199.
10 Payroll taxes	290,884.	231,805.	39,959.	19,120.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	105,780.		105,780.	
12 Advertising and promotion	7,719.	1,987.	5,097.	635.
13 Office expenses	8,928.	5,206.	3,660.	62.
14 Information technology	161,043.	97,814.	57,173.	6,056.
15 Royalties				
16 Occupancy	490,483.	476,638.	10,384.	3,461.
17 Travel	58,606.	55,941.	1,543.	1,122.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	312,133.	312,133.		
23 Insurance	54,337.	49,249.	2,544.	2,544.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>PROGRAM SUPPLIES</u>	155,641.	155,641.		
b <u>OTHER PERSONNEL EXPENSES</u>	75,123.	56,644.	15,592.	2,887.
c <u>EDUCATION</u>	50,195.	37,533.	11,540.	1,122.
d <u>MISCELLANEOUS</u>	43,285.	14,201.	29,084.	
e All other expenses	92,265.	23,747.	26,938.	41,580.
25 Total functional expenses. Add lines 1 through 24e	5,401,325.	4,232,857.	829,972.	338,496.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing .....	168,881.	<b>1</b>	338,593.
	<b>2</b> Savings and temporary cash investments .....	3,076,530.	<b>2</b>	3,418,937.
	<b>3</b> Pledges and grants receivable, net .....	313,285.	<b>3</b>	416,279.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	83,506.	<b>9</b>	95,834.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 16,105,301.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 3,103,259.		
	<b>11</b> Investments – publicly traded securities .....	11,884,337.	<b>10c</b>	13,002,042.
	<b>12</b> Investments – other securities. See Part IV, line 11 .....	3,429,580.	<b>11</b>	2,996,063.
	<b>13</b> Investments – program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>14</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	3,744,747.	<b>15</b>	3,884,813.	
	22,700,866.	<b>16</b>	24,152,561.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	316,708.	<b>17</b>	191,152.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	572,397.	<b>19</b>	373,432.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	15,334.	<b>25</b>	329,319.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	904,439.	<b>26</b>	893,903.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	17,713,224.	<b>27</b>	18,466,767.
	<b>28</b> Net assets with donor restrictions .....	4,083,203.	<b>28</b>	4,791,891.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	21,796,427.	<b>32</b>	23,258,658.
<b>33</b> Total liabilities and net assets/fund balances .....	22,700,866.	<b>33</b>	24,152,561.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	6,537,689.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	5,401,325.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,136,364.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	21,796,427.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	335,317.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	<b>9</b>	-9,450.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	23,258,658.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b>	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?		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

Open to Public  
Inspection

Name of the organization <b>BOYS &amp; GIRLS CLUBS OF LARIMER COUNTY</b>	Employer identification number <b>74-2425914</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,997,501.	4,345,282.	8,358,122.	6,206,835.	5,567,136.	28,474,876.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 <b>Total.</b> Add lines 1 through 3	3,997,501.	4,345,282.	8,358,122.	6,206,835.	5,567,136.	28,474,876.
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)						4,643,853.
6 <b>Public support.</b> Subtract line 5 from line 4						23,831,023.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	3,997,501.	4,345,282.	8,358,122.	6,206,835.	5,567,136.	28,474,876.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	40,109.	82,330.	132,956.	213,765.	238,545.	707,705.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 <b>Total support.</b> Add lines 7 through 10						29,182,581.
12 Gross receipts from related activities, etc. (see instructions)					12	2,704,396.
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						<input type="checkbox"/>

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

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	81.66 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	79.57 %

16a **33-1/3% support test—2024.** 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—2023.** 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—2024.** 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—2023.** 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**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**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2024.** 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—2023.** 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, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>3c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?	<b>11a</b>	
<b>b</b> A family member of a person described on line 11a above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b> 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? <i>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.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>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).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	<b>1</b>	
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b> By reason of the relationship described on 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>			
<b>2</b> Activities Test. <b>Answer lines 2a and 2b below.</b>			
<b>a</b> 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? <i>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.</i>	<b>2a</b>		
<b>b</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? <i>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.</i>	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>			
<b>a</b> 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? <i>If "Yes" or "No," provide details in Part VI.</i>	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>		

**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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 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	<b>Distributable Amount.</b> 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)

<b>Section D – Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required – <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019 . . . . .			
<b>b</b> From 2020 . . . . .			
<b>c</b> From 2021 . . . . .			
<b>d</b> From 2022 . . . . .			
<b>e</b> From 2023 . . . . .			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020 . . . . .			
<b>b</b> Excess from 2021 . . . . .			
<b>c</b> Excess from 2022 . . . . .			
<b>d</b> Excess from 2023 . . . . .			
<b>e</b> Excess from 2024 . . . . .			

BAA

Schedule A (Form 990) 2024

**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.)

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SCHEDULE D (Form 990)

(Rev. December 2024)

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

Open to Public Inspection

Name of the organization

Employer identification number

BOYS & GIRLS CLUBS OF LARIMER COUNTY

74-2425914

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate value of contributions, aggregate value of grants, and aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows 2a, 2b, 2c, 2d for total number, total acreage, number of conservation easements on a certified historic structure, and number of conservation easements included on line 2c acquired after July 25, 2006.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
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.
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.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	3,740,772.	3,704,625.	3,533,245.	3,178,977.	2,516,863.
b Contributions			400,000.	600,000.	300,000.
c Net investment earnings, gains, and losses	346,885.	525,710.	42,186.	-224,099.	580,988.
d Grants or scholarships					
e Other expenditures for facilities and programs	182,697.	470,000.	250,000.	0.	200,000.
f Administrative expenses	20,522.	19,563.	20,806.	21,633.	18,875.
g End of year balance	3,884,438.	3,740,772.	3,704,625.	3,533,245.	3,178,976.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 2.31 %
  - b Permanent endowment 97.69 %
  - 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?   | X   |    |
| (ii) Related organizations?  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? |     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds. **SEE PART XIII**

**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		1,223,085.		1,223,085.
b Buildings		14,391,202.	2,820,039.	11,571,163.
c Leasehold improvements				
d Equipment		491,014.	283,220.	207,794.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 13,002,042.

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

**Part VIII Investments – Program Related** N/A  
 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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, column (B))		

**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) RENT RECEIVABLE	375.
(2) RESTRICTED BENEFICIAL INTEREST	3,884,438.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, column (B))	3,884,813.

**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	
(2) AGENCY FUNDS	13,041.
(3) CONSTRUCTION LOC	316,278.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, column (B))	329,319.

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 FASB 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	6,899,286.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a	335,317.	
	b Donated services and use of facilities	2b	26,280.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	361,597.	
3	Subtract line 2e from line 1		3	6,537,689.
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	6,537,689.

**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	5,437,055.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	26,280.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d	9,450.	
	e Add lines 2a through 2d	2e	35,730.	
3	Subtract line 2e from line 1		3	5,401,325.
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	5,401,325.

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND**

THE PURPOSE OF THE FUNDS IS TO PROVIDE A STABLE SOURCE OF FUNDING FOR THE OPERATIONS, BUILDING MAINTENANCE, AND CAPITAL NEEDS OF THE FACILITIES IN LOVELAND AND WELLINGTON, COLORADO.

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

UNCOLLECTIBLE PLEDGES	\$ 9,450.
TOTAL	<u>\$ 9,450.</u>

**SCHEDULE G  
(Form 990)**

(Rev. December 2024)

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, line 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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization

**BOYS & GIRLS CLUBS OF LARIMER COUNTY**

Employer identification number

**74-2425914**

**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 nongovernment 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?		(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
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

**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.

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 -----  
 -----  
 -----

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		GOLF TOURNAMEN (event type)	SPRING SOIREE (event type)	2 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	46,730.	41,314.	25,081.	113,125.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	46,730.	41,314.	25,081.	113,125.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	22,625.	33,476.	7,293.	63,394.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				63,394.
	11	Net income summary. Subtract line 10 from line 3, column (d)				49,731.

**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			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No
- b If "No," explain: \_\_\_\_\_
- 10 a 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	13 a	%
b An outside facility	13 b	%

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

Name -----

Address -----

15 a 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 the name and address of the third party:

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

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

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

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

**SCHEDULE L  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.  
Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>BOYS &amp; GIRLS CLUBS OF LARIMER COUNTY</b>	Employer identification number <b>74-2425914</b>
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**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only) Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b> .....						\$						

**Part III Grants or Assistance Benefiting Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) (Rev. 12-2024)

**Part IV Business Transactions Involving Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RYAN COSNER	FORMER DIRECTOR	2,362,112.	MANAGEMENT OF INVESTMENTS		X
(2) STEPHANIE DOHN	BOARD MEMBER	1,314,633.	REMODELING SERVICES		X
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public  
Inspection**

Name of the organization <b>BOYS &amp; GIRLS CLUBS OF LARIMER COUNTY</b>	Employer identification number <b>74-2425914</b>
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**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded				
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests				
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (SUPPLIES)			38,899.	FAIR VALUE
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 V, Donee Acknowledgement	<b>29</b>
--	-----------

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

**Schedule M (Form 990) 2024**

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**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.

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**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

BOYS & GIRLS CLUBS OF LARIMER COUNTY

Employer identification number

74-2425914

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE FORM 990 IS EMAILED TO THE FINANCE & INVESTMENT COMMITTEE FOR REVIEW PRIOR TO FILING WITH THE IRS. AFTER THEIR REVIEW, THE FORM 990 IS EMAILED TO THE ENTIRE BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

EACH BOARD MEMBER SIGNS A CODE OF ETHICS, WHICH INCLUDES A CONFLICT OF INTEREST POLICY, AT THE BEGINNING OF THEIR THREE-YEAR TERM. CONFLICTS SHOULD BE BROUGHT TO THE ATTENTION OF THE BOARD AS THE CONFLICTS ARISE. DIRECTORS ARE ASKED TO RECUSE THEMSELVES FROM VOTES WHERE CONFLICTS OF INTEREST EXIST.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE CEO'S COMPENSATION IS DETERMINED BY THE BOARD, CONSIDERING COMPARABILITY DATA.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

STAFF COMPENSATION RANGES BY POSITION AND IS DETERMINED BY THE BOARD, USING COMPARABILITY DATA. APPROPRIATE DOCUMENTATION OF THE DETERMINATION IS KEPT IN THE ORGANIZATION'S RECORDS.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

ORGANIZATION INFORMATION AVAILABLE THROUGH SECRETARY OF STATE - SOLICITATIONS, ANNUAL REPORTS TO BOARD AND LARGE DONORS, ANNUAL 990 TAXES GIVEN TO FINANCE COMMITTEE, BOARD OF DIRECTORS AND ALSO ON THE BGCLC WEBSITE; WWW.BEGREATLARIMER.ORG. ALSO, FINANCIALS, 990 AND CONFLICT OF INTEREST POLICY IS FREQUENTLY REQUESTED BY SPECIFIC GRANTORS.

**FORM 990, PART XI, LINE 9  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

UNCOLLECTIBLE PLEDGES.....	\$	-9,450.
	TOTAL	<u>\$ -9,450.</u>

Form **4562**

Department of the Treasury  
Internal Revenue Service

### Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

# 2024

Attachment  
Sequence No. **179**

Name(s) shown on return

BOYS & GIRLS CLUBS OF LARIMER COUNTY

Identifying number

74-2425914

Business or activity to which this form relates

FORM 990/990-PF

#### Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions) .....	1	
2	Total cost of section 179 property placed in service (see instructions) .....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 .....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562 .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 .....	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions .....	14	
15	Property subject to section 168(f)(1) election .....	15	
16	Other depreciation (including ACRS) .....	16	312,133.

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

##### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024 .....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

##### Section B – Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

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

##### Section C – Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20 a Class life .....					S/L	
b 12-year .....			12 yrs		S/L	
c 30-year .....			30 yrs	MM	S/L	
d 40-year .....			40 yrs	MM	S/L	

#### Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28 .....	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions .....	22	312,133.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

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BOYS & GIRLS CLUBS OF LARIMER COUNTY

74-2425914

10/15/25

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AUTO / TRANSPORT EQUIPMENT																
44	BLUE BIRD BUS	11/25/03		40,073							40,073	40,073	S/L	10		0
45	96 FORD CLUB VAN	7/21/97		17,999							17,999	17,999	S/L	10		0
46	FORT COLLINS VEHICLES (1)	12/31/07		17,500							17,500	17,500	S/L	5		0
47	2001 FORD PASSENGER VAN -	1/30/15		5,000							5,000	4,750	S/L	5		0
49	2008 CHEVROLET EXPRESS	8/17/17		32,500							32,500	32,500	S/L	5		0
50	2013 CHEVROLET EXPRESS	8/17/17		30,131							30,131	20,338	S/L	10		3,013
55	2006 MINI BUS	3/28/19		31,500							31,500	23,250	S/L	7		4,500
62	2010 THOMAS C2 BUS VIN AN3396	2/19/21	12/05/24	20,460							20,460	7,387	S/L	9		1,137
73	2017 CHEVY BUS	10/02/24		60,900							60,900		S/L	12		3,383
TOTAL AUTO / TRANSPORT EQUIP				256,063		0	0	0	0	0	256,063	163,797				12,033
BUILDINGS																
1	BUILDING - LANCE FC	3/31/02		2,275,487							2,275,487	1,020,012	S/L	50		45,510
2	BUILDING - LOVELAND	12/15/08		3,799,758							3,799,758	1,177,845	S/L	50		75,995
3	CABINETS AND COUNTERS - L	11/30/11		1,500							1,500	1,500	S/L	10		0
4	CARPET REPLACEMENT - FC	5/30/14		6,250							6,250	6,250	S/L	5		0
5	BMX TRACK - FENCE	3/25/14		4,594							4,594	4,594	S/L	5		0
6	CONCRETE AROUND PLAYGROUN	6/01/15		6,597							6,597	5,939	S/L	10		658
7	FTC SAFE ENTRY FRONT DESK	12/07/16		82,026							82,026	20,505	S/L	30		2,734
8	LOVELAND LED GYM LIGHT UP	3/30/17		10,955							10,955	2,616	S/L	30		365
48	GYM FLOOR - Poudre SCHOOL	4/27/18		24,965							24,965	10,123	S/L	15		1,664
51	8445 3RD ST - BUILDING	12/04/18		1,105,577							1,105,577	121,616	S/L	50		22,112
60	WELLINGTON REMODEL	11/08/19		142,105							142,105	13,026	S/L	50		2,842

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
61	FRONT DESK REMODEL LOVELAN	4/07/20		43,531							43,531	3,629	S/L	50		871
67	BUILDING (LOVELAND COLLABORA	5/31/23		3,622,498							3,622,498	72,450	S/L	50		72,450
74	BUILDING REMODEL	4/01/25		140,858							140,858		S/L	39		602
TOTAL BUILDINGS				11,266,701		0	0	0	0	0	11,266,701	2,460,105				225,803
FURNITURE AND FIXTURES																
64	PLAYGROUND EQUIPMENT (WELLI	9/01/22		78,912							78,912	9,207	S/L	15		5,261
72	PLAYGROUND ADDITIONS	12/31/24		428,159							428,159		S/L	15		11,893
75	PLAYGROUND REMODEL	4/01/25		95,528							95,528		S/L	15		1,061
TOTAL FURNITURE AND FIXTURE				602,599		0	0	0	0	0	602,599	9,207				18,215
IMPROVEMENTS																
53	8445 3RD ST - IMPROVEMENT	5/31/19		315,903							315,903	31,590	S/L	50		6,318
54	LANCE BUILDING IMPORVEMEN	12/11/18		7,192							7,192	3,955	S/L	10		719
56	LED LIGHTING - LOVELAND	8/20/18		6,114							6,114	5,020	S/L	7		873
63	NEW ROOF ON 8445 3RD ST WELLI	4/28/22		89,678							89,678	4,790	S/L	39		2,299
65	SECURITY DOOR SYSTEM (WELLIN	5/01/23		12,447							12,447	1,349	S/L	10		1,245
66	REPLACEMENT WINDOWS (WELLIN	5/31/23		20,586							20,586	528	S/L	39		528
68	BUILDING REMODEL (LOVELND CO	5/10/23		3,725							3,725	104	S/L	39		96
70	1ST FLOOR BUILD REMODEL LVLN	3/01/24		1,227,038							1,227,038	7,866	S/L	39		31,463
71	LYC REMODEL	12/31/24		955,748							955,748		S/L	50		7,965
TOTAL IMPROVEMENTS				2,638,431		0	0	0	0	0	2,638,431	55,202				51,506
LAND																

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BOYS & GIRLS CLUBS OF LARIMER COUNTY

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42	LOVELAND LAND	6/30/06		770,000							770,000					0
43	WELLINGTON LAND	1/14/13		125,112							125,112					0
52	8445 3RD ST - LAND	12/04/18		195,102							195,102					0
69	LAND (LOVELAND COLLABORATIV	5/31/23		128,277							128,277					0
TOTAL LAND				1,218,491		0	0	0	0	0	1,218,491	0				0
MACHINERY AND EQUIPMENT																
9	SHED	3/16/05		984							984	984	S/L	10		0
10	GO CART	9/10/04		800							800	800	S/L	10		0
11	COPIER AT PROGRAM OFFICE	10/29/04		3,300							3,300	3,300	S/L	10		0
12	AIR HOCKEY TABLE	10/20/04		300							300	300	S/L	10		0
13	LAPTOP COMPUTER	10/26/04		600							600	600	S/L	5		0
14	PROJECT 2003 SOFTWARE	2/28/06		2,995							2,995	2,995	S/L	3		0
15	MEMBERSHIP TRACKING SYSTE	12/12/05		4,875							4,875	4,875	S/L	3		0
16	3 BILLIARD TABLES	12/29/08		7,185							7,185	7,185	S/L	10		0
17	SCULPTURE BENCH	3/25/09		19,000							19,000	19,000	S/L	10		0
18	2 AIR HOCKEY TABLES	4/10/09		1,198							1,198	1,198	S/L	10		0
19	BILLIARD TABLE	4/10/09		553							553	553	S/L	10		0
20	APPLE I-MAC COMPUTER	1/07/10		1,465							1,465	1,465	S/L	5		0
21	COMPUTER	12/10/06		500							500	500	S/L	3		0
22	DONATED PRINTER/COPIER	8/01/08		8,000							8,000	8,000	S/L	3		0
23	OJP MAC COMPUTER FOR IMAG	3/07/11		1,139							1,139	1,139	S/L	5		0
24	PITCHING MACHINE - NIKE G	7/01/10		1,080							1,080	1,080	S/L	5		0
25	DANCE MIRRORS	3/23/11		1,170							1,170	1,170	S/L	10		0
26	TRIPLE PLAY - EVOLIS TATT	4/13/11		1,095							1,095	1,095	S/L	5		0
27	DONATED 7' HARVARD AIR HO	7/31/11		500							500	483	S/L	10		0

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28	DONATED PING PONG TABLE	9/29/11		500							500	500	S/L	10		0
29	TROPHY CASE IN TEEN ROOM	11/30/11		1,500							1,500	1,500	S/L	5		0
30	MINI MAC RECORDING STUDIO	2/01/12		569							569	569	S/L	5		0
31	MURATEC COPIER/PRINTER/FA	2/16/12		2,430							2,430	2,430	S/L	5		0
32	MURATEC MFP 2050 COPIER/P	2/16/12		1,950							1,950	1,950	S/L	5		0
33	EXECUTIVE DESK - DONATED	4/27/12		500							500	500	S/L	7		0
34	RECEPTION DESK - DONATED	4/27/12		1,500							1,500	1,500	S/L	7		0
35	SHED ROOF IMPROVEMENTS	10/25/12		737							737	737	S/L	10		0
36	WURLITZER PIANO WITH BENC	6/25/12		750							750	719	S/L	10		0
37	POOL TABLE - DONATED	3/28/13		3,000							3,000	3,000	S/L	10		0
38	BISTRO TABLE AND CHAIRS -	3/28/13		1,000							1,000	1,000	S/L	7		0
39	BENCH LUNCH TABLES	10/11/13		16,784							16,784	16,385	S/L	7		0
40	SHARP MXC311 COLOR COPIER	6/02/14		1,500							1,500	1,500	S/L	10		0
41	TOUCHBOARD & INSTALL MATE	1/06/16		2,189							2,189	1,844	S/L	10		219
57	HOEL GYM SIGN	12/06/19		11,835							11,835	7,609	S/L	7		1,691
58	SCOREBOARD FOR GYM	1/01/20		7,045							7,045	2,076	S/L	15		470
59	MINI MAC RECORDING STUDIO	7/01/19		32,939							32,939	10,797	S/L	15		2,196
TOTAL MACHINERY AND EQUIPME				143,467		0	0	0	0	0	143,467	111,338				4,576
TOTAL DEPRECIATION				<u>16,125,752</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,125,752</u>	<u>2,799,649</u>				<u>312,133</u>
GRAND TOTAL DEPRECIATION				<u>16,125,752</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,125,752</u>	<u>2,799,649</u>				<u>312,133</u>
DEPRECIATION ASSETS SOLD				20,460		0	0	0	0	0	20,460	7,387				1,137
DEPR REMAINING ASSETS				<u>16,105,292</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,105,292</u>	<u>2,792,262</u>				<u>310,996</u>

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BOYS &amp; GIRLS CLUBS OF LARIMER COUNTY

74-2425914

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	2024	2023	DIFF
<b>REVENUE</b>			
CONTRIBUTIONS AND GRANTS.....	5,567,136	6,206,835	-639,699
PROGRAM SERVICE REVENUE.....	372,407	206,822	165,585
INVESTMENT INCOME.....	304,408	206,228	98,180
OTHER REVENUE.....	293,738	123,887	169,851
TOTAL REVENUE.....	6,537,689	6,743,772	-206,083
<b>EXPENSES</b>			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	3,785,787	4,035,923	-250,136
OTHER EXPENSES.....	1,615,538	1,452,292	163,246
TOTAL EXPENSES.....	5,401,325	5,488,215	-86,890
<b>NET ASSETS OR FUND BALANCES</b>			
REVENUE LESS EXPENSES.....	1,136,364	1,255,557	-119,193
TOTAL ASSETS AT END OF YEAR.....	24,152,561	22,700,866	1,451,695
TOTAL LIABILITIES AT END OF YEAR.....	893,903	904,439	-10,536
NET ASSETS/FUND BALANCES AT END OF YEAR.	23,258,658	21,796,427	1,462,231

**2024**

**GENERAL INFORMATION**

**PAGE 1**

**CLIENT BOYSGI1**

**BOYS & GIRLS CLUBS OF LARIMER COUNTY**

**74-2425914**

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**FORMS NEEDED FOR THIS RETURN**

FEDERAL: 990, SCH A, SCH B, SCH D, SCH G, SCH L, SCH M, 2848, 4562

**PDF ATTACHMENTS**

AUTO-ATTACH PDFS WILL BE ADDED TO THE LIST AFTER THE E-FILE IS SUBMITTED

FEDERAL

8453 SIGNATURE DOCUMENT, 8453-TE.PDF

**CARRYOVERS TO 2025**

NONE

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FORM 990/990-PF																
AUTO / TRANSPORT EQUIPMENT																
44	BLUE BIRD BUS	11/25/03		40,073							40,073	40,073	S/L	10		0
45	96 FORD CLUB VAN	7/21/97		17,999							17,999	17,999	S/L	10		0
46	FORT COLLINS VEHICLES (1)	12/31/07		17,500							17,500	17,500	S/L	5		0
47	2001 FORD PASSENGER VAN -	1/30/15		5,000							5,000	4,750	S/L	5		0
49	2008 CHEVROLET EXPRESS	8/17/17		32,500							32,500	32,500	S/L	5		0
50	2013 CHEVROLET EXPRESS	8/17/17		30,131							30,131	23,351	S/L	10		3,013
55	2006 MINI BUS	3/28/19		31,500							31,500	27,750	S/L	7		3,750
73	2017 CHEVY BUS	10/02/24		60,900							60,900	3,383	S/L	12		5,075
TOTAL AUTO / TRANSPORT EQUIP				235,603		0	0	0	0	0	235,603	167,306				11,838
BUILDINGS																
1	BUILDING - LANCE FC	3/31/02		2,275,487							2,275,487	1,065,522	S/L	50		45,510
2	BUILDING - LOVELAND	12/15/08		3,799,758							3,799,758	1,253,840	S/L	50		75,995
3	CABINETS AND COUNTERS - L	11/30/11		1,500							1,500	1,500	S/L	10		0
4	CARPET REPLACEMENT - FC	5/30/14		6,250							6,250	6,250	S/L	5		0
5	BMX TRACK - FENCE	3/25/14		4,594							4,594	4,594	S/L	5		0
6	CONCRETE AROUND PLAYGROUN	6/01/15		6,597							6,597	6,597	S/L	10		0
7	FTC SAFE ENTRY FRONT DESK	12/07/16		82,026							82,026	23,239	S/L	30		2,734
8	LOVELAND LED GYM LIGHT UP	3/30/17		10,955							10,955	2,981	S/L	30		365
48	GYM FLOOR - POU DRE SCHOOL	4/27/18		24,965							24,965	11,787	S/L	15		1,664
51	8445 3RD ST - BUILDING	12/04/18		1,105,577							1,105,577	143,728	S/L	50		22,112
60	WELLINGTON REMODEL	11/08/19		142,105							142,105	15,868	S/L	50		2,842
61	FRONT DESK REMODEL LOVELAN	4/07/20		43,531							43,531	4,500	S/L	50		871

5/31/26

2025 FEDERAL BOOK DEPRECIATION SCHEDULE

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BOYS & GIRLS CLUBS OF LARIMER COUNTY

74-2425914

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67	BUILDING (LOVELAND COLLABORA	5/31/23		3,622,498							3,622,498	144,900	S/L	50		72,450
74	BUILDING REMODEL	4/01/25		140,858							140,858	602	S/L	39		3,612
TOTAL BUILDINGS				11,266,701		0	0	0	0	0	11,266,701	2,685,908				228,155
FURNITURE AND FIXTURES																
64	PLAYGROUND EQUIPMENT (WELLI	9/01/22		78,912							78,912	14,468	S/L	15		5,261
72	PLAYGROUND ADDITIONS	12/31/24		428,159							428,159	11,893	S/L	15		28,544
75	PLAYGROUND REMODEL	4/01/25		95,528							95,528	1,061	S/L	15		6,369
TOTAL FURNITURE AND FIXTURE				602,599		0	0	0	0	0	602,599	27,422				40,174
IMPROVEMENTS																
53	8445 3RD ST - IMPROVEMENT	5/31/19		315,903							315,903	37,908	S/L	50		6,318
54	LANCE BUILDING IMPORVEMEN	12/11/18		7,192							7,192	4,674	S/L	10		719
56	LED LIGHTING - LOVELAND	8/20/18		6,114							6,114	5,893	S/L	7		221
63	NEW ROOF ON 8445 3RD ST WELLI	4/28/22		89,678							89,678	7,089	S/L	39		2,299
65	SECURITY DOOR SYSTEM (WELLIN	5/01/23		12,447							12,447	2,594	S/L	10		1,245
66	REPLACEMENT WINDOWS (WELLIN	5/31/23		20,586							20,586	1,056	S/L	39		528
68	BUILDING REMODEL (LOVELND CO	5/10/23		3,725							3,725	200	S/L	39		96
70	1ST FLOOR BUILD REMODEL LVLN	3/01/24		1,227,038							1,227,038	39,329	S/L	39		31,463
71	LYC REMODEL	12/31/24		955,748							955,748	7,965	S/L	50		19,115
TOTAL IMPROVEMENTS				2,638,431		0	0	0	0	0	2,638,431	106,708				62,004
LAND																

CLIENT BOYSGI1

BOYS & GIRLS CLUBS OF LARIMER COUNTY

74-2425914

10/15/25

02:49PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
42	LOVELAND LAND	6/30/06		770,000							770,000					0
43	WELLINGTON LAND	1/14/13		125,112							125,112					0
52	8445 3RD ST - LAND	12/04/18		195,102							195,102					0
69	LAND (LOVELAND COLLABORATIV	5/31/23		128,277							128,277					0
TOTAL LAND				1,218,491		0	0	0	0	0	1,218,491	0				0
MACHINERY AND EQUIPMENT																
9	SHED	3/16/05		984							984	984	S/L	10		0
10	GO CART	9/10/04		800							800	800	S/L	10		0
11	COPIER AT PROGRAM OFFICE	10/29/04		3,300							3,300	3,300	S/L	10		0
12	AIR HOCKEY TABLE	10/20/04		300							300	300	S/L	10		0
13	LAPTOP COMPUTER	10/26/04		600							600	600	S/L	5		0
14	PROJECT 2003 SOFTWARE	2/28/06		2,995							2,995	2,995	S/L	3		0
15	MEMBERSHIP TRACKING SYSTE	12/12/05		4,875							4,875	4,875	S/L	3		0
16	3 BILLIARD TABLES	12/29/08		7,185							7,185	7,185	S/L	10		0
17	SCULPTURE BENCH	3/25/09		19,000							19,000	19,000	S/L	10		0
18	2 AIR HOCKEY TABLES	4/10/09		1,198							1,198	1,198	S/L	10		0
19	BILLIARD TABLE	4/10/09		553							553	553	S/L	10		0
20	APPLE I-MAC COMPUTER	1/07/10		1,465							1,465	1,465	S/L	5		0
21	COMPUTER	12/10/06		500							500	500	S/L	3		0
22	DONATED PRINTER/COPIER	8/01/08		8,000							8,000	8,000	S/L	3		0
23	OJP MAC COMPUTER FOR IMAG	3/07/11		1,139							1,139	1,139	S/L	5		0
24	PITCHING MACHINE - NIKE G	7/01/10		1,080							1,080	1,080	S/L	5		0
25	DANCE MIRRORS	3/23/11		1,170							1,170	1,170	S/L	10		0
26	TRIPLE PLAY - EVOLIS TATT	4/13/11		1,095							1,095	1,095	S/L	5		0
27	DONATED 7' HARVARD AIR HO	7/31/11		500							500	483	S/L	10		0

5/31/26

2025 FEDERAL BOOK DEPRECIATION SCHEDULE

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CLIENT BOYSGI1

BOYS & GIRLS CLUBS OF LARIMER COUNTY

74-2425914

10/15/25

02:49PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
28	DONATED PING PONG TABLE	9/29/11		500							500	500	S/L	10		0
29	TROPHY CASE IN TEEN ROOM	11/30/11		1,500							1,500	1,500	S/L	5		0
30	MINI MAC RECORDING STUDIO	2/01/12		569							569	569	S/L	5		0
31	MURATEC COPIER/PRINTER/FA	2/16/12		2,430							2,430	2,430	S/L	5		0
32	MURATEC MFP 2050 COPIER/P	2/16/12		1,950							1,950	1,950	S/L	5		0
33	EXECUTIVE DESK - DONATED	4/27/12		500							500	500	S/L	7		0
34	RECEPTION DESK - DONATED	4/27/12		1,500							1,500	1,500	S/L	7		0
35	SHED ROOF IMPROVEMENTS	10/25/12		737							737	737	S/L	10		0
36	WURLITZER PIANO WITH BENC	6/25/12		750							750	719	S/L	10		0
37	POOL TABLE - DONATED	3/28/13		3,000							3,000	3,000	S/L	10		0
38	BISTRO TABLE AND CHAIRS -	3/28/13		1,000							1,000	1,000	S/L	7		0
39	BENCH LUNCH TABLES	10/11/13		16,784							16,784	16,385	S/L	7		0
40	SHARP MXC311 COLOR COPIER	6/02/14		1,500							1,500	1,500	S/L	10		0
41	TOUCHBOARD & INSTALL MATE	1/06/16		2,189							2,189	2,063	S/L	10		126
57	HOEL GYM SIGN	12/06/19		11,835							11,835	9,300	S/L	7		1,691
58	SCOREBOARD FOR GYM	1/01/20		7,045							7,045	2,546	S/L	15		470
59	MITSUBISHI AC WELLINGTON	7/01/19		32,939							32,939	12,993	S/L	15		2,196
TOTAL MACHINERY AND EQUIPME				143,467		0	0	0	0	0	143,467	115,914				4,483
TOTAL DEPRECIATION				<u>16,105,292</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,105,292</u>	<u>3,103,258</u>				<u>346,654</u>
GRAND TOTAL DEPRECIATION				<u>16,105,292</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,105,292</u>	<u>3,103,258</u>				<u>346,654</u>