# 990 

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private

## D Employer identification number

34-1563908

E Telephone number
(330)433-9115

G Gross recelpts $\$ 3,407,834$

## A For the 2013 calendar year, or tax year beginning 11-01-2013, 2013, and ending 10-31-2014 <br> C Name of organization

B Check if applicable

Bluecoats Drum \& Bugle Corps Inc
Doing Business As

Number and street (or P O box if mall is not delvered to street address) Room/suite PO Box 2733

City or town, state or province, country, and ZIP or foreign postal code North Canton, OH 44720

F Name and address of principal officer
David Glasgow
PO Box 2733
North Canton, OH 44720
$\mathbf{H ( a )}$ Is this a group return for subordınates?

H(b) Are all subordınates $\quad$ Yes F No included?
If "No," attach a list (see instructions)
H(c) Group exemption number
L Year of formation 1987 M State of legal domicile OH




## Part II Signature Block

Under penalties of perjury, I declare that I have examıned this return, including my knowledge and belief, it is true, correct, and complete Declaration of prepa preparer has any knowledge

Signature of officer
David Glasgow Executive Direc
Type or print name and title

| Print/Type preparer's name <br> Doreen M Smıth CPA | Preparer's signature |
| :--- | :--- |
| Firm's name - Smith Barta \& Company |  |
| Firm's address -4650 Hills Dales Rd NW Ste 300 <br> Canton, OH 44708 |  |

## Part IIII 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

## See Schedule O

2 Did the organization undertake any signficant program services during the year which were not listed on the prior Form 990 or 990-EZ?
$\ulcorner$ Yes $\leftharpoondown$ 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 $\upharpoonright$ No
If "Yes," describe these changes on Schedule O
4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section $501(c)(3)$ and $501(c)(4)$ organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

| 4a | (Code | ) (Expenses \$ | 1,114,97 | luding grants of \$ | ) (Revenue \$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | The Drum \& Bugle Corps is dedicated to providing a program for youth in music and performance, training, leadership, personal character, self discipline, with emphasis on social development skills The corps provides an opportunity for 150 members to travel the country during the summer months, rehearsing and performing a 12 -minute program in competitions natıonwide The 2014 group took 2nd place at the Drum Corps International World Championship in Indianapolis, IN |  |  |  |  |  |


students with the opportunity to rehearse and compete in regional and national competitions in the winter months
4c (Code )(Expenses $\$ \quad$ including grants of $\$ \quad$ ) (Revenue $\$$

| 4dOther program services (Describe in Schedule O ) <br> (Expenses $\$$ | ) (Revenue $\$$ |
| :--- | :--- | :--- |

4e Total program service expenses 1 1,133,175

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501（c）（3）or 4947（a）（1）（other than a private foundation）？If＂Yes，＂ complete Schedule
2 Is the organization required to complete Schedule B，Schedule of Contributors（see instructions）？．．
3 Did the organizatıon engage in direct or indırect political campaign activities on behalf of or in opposition to candıdates for public office？If＂Yes，＂complete Schedule C，Part I
4 Section 501（c）（3）organizations．Did the organizatıon engage in lobbying activities，or have a section 501 （h） election in effect during the tax year？If＂Yes，＂complete Schedule C，Part II
5 Is the organization a section $501(c)(4), 501(c)(5)$ ，or $501(c)(6)$ organızation that receives membership dues， assessments，or simılar amounts as defined in Revenue Procedure 98－19？If＂Yes，＂complete Schedule C， Part III
6 Did the organızation maintain any donor advised funds or any simılar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts？If＂Yes，＂complete Schedule D，Part I

7 Did the organization receive or hold a conservation easement，including easements to preserve open space， the environment，historic land areas，or historic structures？If＂Yes，＂complete Schedule D，Part II
8 Did the organization maintain collections of works of art，historical treasures，or other simılar assets？If＂Yes，＂ complete Schedule D，Part III $\$$
9 Did the organization report an amount in Part X，line 21 for escrow or custodıal account liability，serve as a custodian for amounts not listed in Part $X$ ，or provide credıt counseling，debt management，credıt repair，or debt negotiation services？If＂Yes，＂complete Schedule D，Part IV

10 Did the organizatıon，dırectly or through a related organization，hold assets in temporarily restricted endowments， permanent endowments，or quasi－endowments？If＂Yes，＂complete Schedule D，Part V然
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，buıldıngs，and equipment in Part $X$, line 10 ？ If＂Yes，＂complete Schedule D，Part VI．因 ．
b Did the organization report an amount for investments—other securities in Part X，line 12 that is 5\％or more of its total assets reported in Part X，line 16 ？If＂Yes，＂complete Schedule D，Part VII ${ }^{\text {多 }}$
c Did the organization report an amount for investments—program related in Part $X$ ，line 13 that is $5 \%$ or more of its total assets reported in Part X ，line 16 ？If＂Yes，＂complete Schedule D，Part VIII ${ }^{\circ}$
d Did the organization report an amount for other assets in Part $X$ ，line 15 that is $5 \%$ or more of its total assets reported in Part X，line 16 ？If＂Yes，＂complete Schedule D，Part IX
e Did the organization report an amount for other liabilities in Part X，line 25 ？If＂Yes，＂complete Schedule D，Part 4
f Did the organization＇s separate or consolidated financial statements for the tax year include a footnote that addresses the organization＇s liability for uncertain tax positions under FIN 48 （ASC 740）？If＂Yes，＂complete Schedule D，Part $\chi^{4}$

12a Did the organization obtain separate，independent audited financial statements for the tax year？ If＂Yes，＂complete Schedule D，Parts XI and XII
b Was the organization included in consolidated，independent audited financial statements for the tax year？If ＂Yes，＂and if the organization answered＂No＂to IIne 12a，then completing Schedule D，Parts XI and XII is optional $\$$
13 Is the organization a school described in section $170(\mathrm{~b})(1)(\mathrm{A})(11)$ ？If＂Yes，＂complete Schedule $E$
14a Did the organization maintain an office，employees，or agents outside of the United States？
b Did the organızation 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 foreıgn investments valued at $\$ 100,000$ or more？If＂Yes，＂complete Schedule F，Parts I and IV

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 foreıgn organızatıon？If＂Yes，＂complete Schedule F，Parts II and IV
16 Did the organization report on Part IX，column（A），line 3，more than $\$ 5,000$ of aggregate grants or other assistance to or for foreign individuals？If＂Yes，＂complete Schedule F，Parts III and IV
17 Did the organization report a total of more than $\$ 15,000$ of expenses for professional fundraising services on $P$ art IX，column（A ），lines 6 and $11 e^{\text {？If＂Yes，＂complete Schedule G，Part I（see instructions）．}}$
18 Did the organization report more than $\$ 15,000$ total of fundraising event gross income and contributions on Part VIII，lines 1c and 8a？If＂Yes，＂complete Schedule G，Part II
19 Did the organization report more than $\$ 15,000$ of gross income from gaming activities on Part VIII，line 9 a？If ＂Yes，＂complete Schedule G，Part III．
20a Did the organization operate one or more hospital facilities？If＂Yes，＂complete Schedule $H$ ．
b If＂Yes＂to line 20a，did the organization attach a copy of its audited financial statements to this return？

|  | Yes | No |
| :---: | :---: | :---: |
| 1 | Yes |  |
| 2 | Yes |  |
| 3 |  | No |
| 4 |  | No |
| 5 |  | No |
| 6 |  | No |
| 7 |  | No |
| 8 |  | No |
| 9 |  | No |
| 10 |  | No |
| 11a | Yes |  |
| 11b |  | No |
| 11c |  | No |
| 11d |  | No |
| 11e |  | No |
| 11f | Yes |  |
| 12a | Yes |  |
| 12b |  | No |
| 13 |  | No |
| 14a |  | No |
| 14b |  | No |
| 15 |  | No |
| 16 |  | No |
| 17 |  | No |
| 18 | Yes |  |
| 19 | Yes |  |
| 20a |  | No |
| 20b |  |  |

Form 990 （2013）

## Part IV Checklist of Required Schedules (continued)

21 Did the organization report more than $\$ 5,000$ of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1 ? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than $\$ 5,000$ of grants or other assistance to individuals in the United States on Part IX, column (A ), line 2 ? If "Yes," complete Schedule I, Parts I and III
23 Did the organizatıon answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, dırectors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J
24a Did the organization have a tax-exempt bond issue with an outstanding princıpal amount of more than $\$ 100,000$ as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990 -EZ? If "Yes," complete Schedule L, Part I
26 Did the organization report any amount on Part $X$, line 5,6 , or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II
27 Did the organızatıon provide a grant or other assistance to an officer, dırector, trustee, key employee, substantıal contributor or employee thereof, a grant selection committee member, or to a $35 \%$ controlled entity or famıly member of any of these persons? If "Yes," complete Schedule L, Part III
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)
a A current or former officer, dırector, trustee, or key employee? If "Yes," complete Schedule L, Part IV
b A famıly member of a current or former offıcer, dırector, trustee, or key employee? If "Yes," complete Schedule L, Part IV
c An entity of which a current or former officer, director, trustee, or key employee (or a famıly member thereof) was an officer, director, trustee, or direct or indırect owner? If "Yes," complete Schedule L, Part IV
29 Did the organization receive more than $\$ 25,000$ in non-cash contributions? If "Yes," complete Schedule $M$
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M
31 Did the organızatıon lıquidate, termınate, or dissolve and cease operatıons? If "Yes," complete Schedule N, Part I.
32 Did the organization sell, exchange, dispose of, or transfer more than $25 \%$ of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own $100 \%$ of an entity disregarded as separate from the organization under Regulations sections 3017701-2 and 3017701-37 If "Yes," complete Schedule R, Part I .
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1
35a Did the organization have a controlled entity within the meaning of section 512 (b)(13)?
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 $512(\mathrm{~b})(13)$ ? If "Yes," complete Schedule R, Part V, line 2
36 Section 501(c)(3) organizations. Did the organızatıon make any transfers to an exempt non-charitable related organızatıon? If "Yes," complete Schedule R, Part V, line 2
37 Did the organization conduct more than $5 \%$ of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule 0

| 21 |  | No |
| :---: | :---: | :---: |
| 22 |  | No |
| 23 |  | No |
| 24a |  | No |
| 24b |  | No |
| 24c |  | No |
| 24d |  | No |
| 25a |  | No |
| 25b |  | No |
| 26 | Yes |  |
| 27 |  | No |
| 28a |  | No |
| 28b |  | No |
| 28c |  | No |
| 29 | Yes |  |
| 30 |  | No |
| 31 |  | No |
| 32 |  | No |
| 33 |  | No |
| 34 |  | No |
| 35a |  | No |
| 35b |  | No |
| 36 |  | No |
| 37 |  | No |
| 38 | Yes |  |

Form $990(2013)$
. . . . . . . . . . . . .

1a Enter the number reported in Box 3 of Form 1096 Enter-0-If not applicable.
b Enter the number of Forms W-2G included in line 1a Enter-0-If not applicable
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return
b If at least one is reported on line 2 a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1 a and 2 a is greater than 250 , you may be required to e -file (see instructions)

3a Did the organization have unrelated business gross income of $\$ 1,000$ or more during the year? .
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule 0 .
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
b
If "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22 1, Report of Foreıgn Bank and Financial Accounts

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?
6a Does the organization have annual gross receipts that are normally greater than $\$ 100,000$, and did the organization solicit any contributions that were not tax deductible as charitable contributions?
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
7 Organizations that may receive deductible contributions under section 170(c).
a Did the organization receive a payment in excess of $\$ 75$ made partly as a contribution and partly for goods and services provided to the payor? .
b If "Yes," did the organization notify the donor of the value of the goods or services provided?
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282 ?
d If "Yes," indıcate the number of Forms 8282 filed during the year
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?
$h$ If the organization received a contribution of cars, boats, aırplanes, or other vehicles, did the organization file a Form 1098-C?
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

9 Sponsoring organizations maintaining donor advised funds.
a Did the organization make any taxable distributions under section 4966 ?
b Did the organızation make a distribution to a donor, donor advisor, or related person?
10 Section 501(c)(7) organizations. Enter
a Initiation fees and capital contributions included on Part VIII, line 12
b Gross receıpts, included on Form 990, Part VIII, line 12, for public use of club facilities
11 Section 501(c)(12) organizations. Enter
a Gross income from members or shareholders
b Gross income from other sources (Do not net amounts due or paid to other sources aganst amounts due or received from them )

| $10 a$ |
| :---: |
| $10 b$ |

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organızation filing Form 990 in lieu of Form 1041 ?
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year


## 13 Section 501(c)(29) qualif ied nonprof it healt $h$ insurance issuers.

a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule 0
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
c Enter the amount of reserves on hand
14a Did the organization receive any payments for indoor tanning services during the tax year?
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule 0 .

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through $7 b$ below, and for a "No" response to lines $8 a, 8 b$, or $10 b$ below, describe the circumstances, processes, or changes in Schedule 0. See instructions.
Check if Schedule O contains a response or note to any line in this Part VI

## Section A. Governing Body and Management

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


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

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

|  | Yes | No |
| :---: | :---: | :---: |
| $\mathbf{1 0 a}$ |  | No |
| $\mathbf{1 0 b}$ |  |  |
| $11 a$ | Yes |  |
|  |  |  |
| $\mathbf{1 2 a}$ | Yes |  |
| $\mathbf{1 2 b}$ | Yes |  |
| $\mathbf{1 2 c}$ | Yes |  |
| $\mathbf{1 3}$ | Yes |  |
| $\mathbf{1 4}$ | Yes |  |
|  |  |  |
| $\mathbf{1 5 a}$ | Yes |  |
| $\mathbf{1 5 b}$ | Yes |  |
|  |  |  |
| $\mathbf{1 6 a}$ |  | No |
|  |  |  |
| $16 b$ |  |  |

## Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed-
18 Sectıon 6104 requires an organızatıon to make its Form 1023 (or 1024 if applicable), 990 , and $990-\mathrm{T}$ (501 (c) (3)s only) available for public inspection Indıcate how you made these avallable Check all that apply
$\Gamma$ Own website $\Gamma$ Another's website $\Gamma$ Upon request $\Gamma$ Other (explain in Schedule O)
19 Describe in Schedule $O$ whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization *-David Glasgow PO Box 2733
North Canton, OH 44720 (330)433-9115

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

Check If Schedule $O$ contains a response or note to any line in this Part VII

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

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

* List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter-0-in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's current key employees, if any See instructions for definition of "key employee "
* List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $\$ 100,000$ from the organızation and any related organizations
- List all of the organizatıon's former officers, key employees, or highest compensated employees who received more than $\$ 100,000$ of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than $\$ 10,000$ of reportable compensation from the organization and any related organizations
List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons
「 Check this box if neither the organızation nor any related organization compensated any current officer, director, or trustee



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

3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $\$ 150,000$ ? If "Yes," complete Schedule J for such individual
5 Did any person listed on line 1 a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

|  | Yes | No |
| :---: | :---: | :---: |
| $\mathbf{3}$ |  | No |
|  |  |  |
| 4 |  | No |
| $\mathbf{5}$ |  | No |

## Section B. Independent Contractors

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

| (A) <br> Name and business address | (B) <br> Description of services | (C) <br> Compensation |
| :--- | :--- | :--- |
|  |  |  |
|  |  |  |
| $\mathbf{2}$ | Total number of independent contractors (Including but not limited to those listed above) who received more than <br> $\$ 100,000$ of compensation from the organization |  |



## Do not include amounts reported on lines $\mathbf{6 b}$,

 $\mathbf{7 b}, \mathbf{8 b}, \mathbf{9 b}$, and 10b of Part VIII.1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21

2 Grants and other assistance to individuals in the United States See Part IV, Ine 22

3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16
4 Benefits paid to or for members
5 Compensation of current officers, directors, trustees, and key employees
6 Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$ ) and persons described in section $4958(\mathrm{C})(3)(B)$
7 Other salaries and wages
8 Pension plan accruals and contributions (ınclude section 401 (k) and 403 (b) employer contributions)
9 Other employee benefits
10 Payroll taxes
11 Fees for services (non-employees)
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 11 g amount exceeds $10 \%$ of line 25 , column (A) amount, list line 11 g expenses on Schedule O )
12 Advertising and promotion
13 Office expenses
14 Information technology

16 Occupancy
17 Travel
18 Payments of travel or entertaınment expenses for any federal, state, or local public officials
19
0 Interest
21 Payments to affiliates
22 Depreciation, depletion, and amortization
23 Insurance
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24 e If line 24 e amount exceeds $10 \%$ of line 25 , column (A) amount, list line 24 e expenses on Schedule $O$ )
a Akron Show Expenses
b Minor Equipment \& Supplies
c Pittsburg Show Expenses
d Credit Card Processing
e All other expenses
25 Total functional expenses. A dd lines 1 through 24 e
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here - If following SOP 98-2 (ASC 958-720)


## Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X
. . .
.
instees, key
der sectıon
employers
eneficiary

Cash-non-Interest-bearing
2 Savings and temporary cash investments
3 Pledges and grants receivable, net
4 Accounts receivable, net
5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L

Loans and other receivables from other disqualified persons (as defined under section $4958(f)(1)$ ), persons described in section $4958(c)(3)(B)$, and contributing employers and sponsoring organizations of section 501 (c)(9) voluntary employees' beneficiary organizatıons (see instructions) Complete Part II of Schedule L

Notes and loans receivable, net
8 Inventories for sale or use
9 Prepaid expenses and deferred charges
10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D
b Less accumulated depreciation
11 Investments-publicly traded securities
12 Investments-other securities See Part IV, line 11
13 Investments-program-related See Part IV, line 11
14 Intangible assets
15 Other assets See Part IV, line 11

| 10a |  |
| ---: | ---: |
| $\mathbf{1 0 b}$ | $1,118,047$ |



Total assets. Add lınes 1 through 15 (must equal line 34 )
17 Accounts payable and accrued expenses
18 Grants payable
19 Deferred revenue
20 Tax-exempt bond liabilities
21 Escrow or custodial account liability Complete Part IV of Schedule D
22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L .
23 Secured mortgages and notes payable to unrelated third parties
24 Unsecured notes and loans payable to unrelated third parties
25 O ther liabilitıes (includıng federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part $X$ of Schedule D
Total liabilities. A dd lınes 17 through 25
Organizations that follow SFAS 117 (ASC 958), check here $F$ and complete lines 27 through 29, and lines 33 and 34.
27 Unrestricted net assets

28 Temporarily restricted net assets
29 Permanently restricted net assets
Organizations that do not follow SFAS 117 (ASC 958), check here $\boldsymbol{p}$ and complete lines 30 through 34.
30 Capital stock or trust principal, or current funds

31 Paid-ın or capital surplus, or land, buildıng or equipment fund
32 Retained earnings, endowment, accumulated income, or other funds
33 Total net assets or fund balances
34
Total liabilities and net assets/fund balances .

## Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any lıne in thıs Part XI
. . $\Gamma$

1 Total revenue (must equal Part VIII, column (A), line 12)
2 Total expenses (must equal Part IX, column (A), Ine 25)
3 Revenue less expenses Subtract line 2 from line 1
4 Net assets or fund balances at begınnıng of year (must equal Part $X$, lıne 33, column (A))
5 Net unrealızed gaıns (losses) on investments

6 Donated services and use of facilities
7 Investment expenses

8 Prior period adjustments
9 Other changes in net assets or fund balances (explain in Schedule O).
10 Net assets or fund balances at end of year Combıne lınes 3 through 9 (must equal Part $X$, line 33, column (B))

| 1 | 1,451,137 |
| :---: | :---: |
| 2 | 1,321,672 |
| 3 | 129,465 |
| 4 | 314,814 |
| 5 |  |
| 6 |  |
| 7 |  |
| 8 |  |
| 9 |  |
| 10 | 444,279 |

## Part XII Financial Statements and Reporting

Check if Schedule O contaıns a response or note to any lıne in thıs Part XII . . . . . . . . . . . . . .

1 Accountıng method used to prepare the Form 990 C Cash $\begin{aligned} & \\ & \text { Accrual } \text {-Other }\end{aligned}$ $\qquad$ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If 'Yes,' check a box below to indıcate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both

「 Separate basıs $\Gamma$ Consolıdated basıs $\Gamma$ Both consolıdated and separate basıs
b Were the organization's financial statements audited by an independent accountant?
If 'Yes,' check a box below to indıcate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both

$$
\nabla \text { Separate basis } \quad \text { Consolıdated basis } \quad \text { Both consolidated and separate basis }
$$

c If "Yes," to line $2 a$ or $2 b$, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule 0
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule $O$ and describe any steps taken to undergo such audits

|  | Yes | No |
| :---: | :---: | :---: |
| 2a |  |  |
|  |  |  |
| 2b | Yes |  |
|  |  |  |
| $\mathbf{2 c}$ | Yes |  |
|  |  |  |
| $\mathbf{3 a}$ |  |  |
| $\mathbf{3 b}$ |  |  |

## SCHEDULE A <br> Public Charity Status and Public Support

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service nonexempt charitable trust.

## Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1)

- Attach to Form 990 or Form 990-EZ. ${ }^{1}$. See separate inst ructions.
- Information about Schedule A (Form 990 or $990-E Z$ ) and its inst ruct ions is at www.irs.gov/form990.


## Name of the organization

Bluecoats Drum \& Bugle Corps Inc

|  | 34-1563908 |
| :--- | :--- |

Part I Reason for Public Charity Status (All organızatıons must complete this part.) See instructions. The organization is not a private foundation because it is (For lines 1 through 11, check only one box)
1 - A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 Г A school described in section 170(b)(1)(A)(ii). (A ttach Schedule E )
$3 \quad$ - A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 Г A medıcal research organızatıon operated in conjunctıon with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
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 )

$7 \quad \nabla \quad$ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
8 - A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
9 - An organization that normally receives (1) more than $331 / 3 \%$ 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 $331 / 3 \%$ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III )
10 - An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11 - An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publıcly supported organızatıons described in section 509(a)(1) or sectıon 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11 e through 11 h
a T Type I b T Type II c Г Type III - Functionally integrated d T Type III - Non-functionally integrated
e $\quad$ By checking this box, I certify that the organization is not controlled directly or indırectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509 (a)(1) or section 509(a)(2)
If the organızation received a written determınation from the IRS that it is a Type I, Type II, or Type III supportıng organızatıon, check this box
Since August 17,2006, has the organization accepted any gift or contribution from any of the following persons?
(i) A person who directly or indirectly controls, either alone or together with persons described in (II) and (III) below, the governıng body of the supported organization?
(ii) A famıly member of a person described in (i) above?
(iii) A 35\% controlled entıty of a person described in (I) or (iI) above?

|  | Yes | No |
| :---: | :---: | :---: |
| $11 g(\mathrm{i})$ |  |  |
| $11 g(\mathrm{ii})$ |  |  |
| $11 g(\mathrm{iii})$ |  |  |


| (i) Name of supported organization | (ii) EIN | (iii) Type of organizatıon (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? |  | (v) Did you notify the organization in col (i) of your support? |  | ```(vi) Is the organization in col (i) organızed in the \(U S\) ?``` |  | (vii) A mount of monetary support |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Yes | No | Yes | No | Yes | No |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |  |  |  |

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

 (Complete only if you checked the box on line 5,7 , or 8 of Part I or if the organization falled 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)
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")
2 Tax revenues levied for the organization's benefit and either pard to or expended on its behalf
3 The value of services or facilities furnished by a governmental unit to the organization without charge
4 Total. Add lines 1 through 3
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds $2 \%$ of the amount shown on line 11 , column (f)

6 Public support. Subtract line 5 from line 4

| (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| ---: | ---: | ---: | ---: | ---: | ---: |
| 398,643 | 392,148 |  | 540,843 |  | 487,915 |

## Section B. Total Support

 Calendar year (or fiscal year beginning in)7 A mounts from line 4
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources
9 Net income from unrelated business activities, whether or not the business is regularly carried on
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)
11 Total support (A dd lines 7 through 10)


## 12

 this box and stop here
## Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))
15 Public support percentage for 2012 Schedule A, Part II, line 14

| $\mathbf{1 4}$ | $82180 \%$ |
| :--- | :--- |
| $\mathbf{1 5}$ | $79300 \%$ |

16a $331 / 3 \%$ support test-2013. If the organization did not check the box on line 13 , and line 14 is $331 / 3 \%$ or more, check this box and stop here. The organization qualifies as a publicly supported organization

b $33 \mathbf{1 / 3 \%}$ support test-2012. If the organization did not check a box on line 13 or 16 a, and line 15 is $331 / 3 \%$ or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10\%-facts-and-circumstances test-2013. If the organızation did not check a box on line 13, 16a, or 16b, and line 14 is $10 \%$ or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-cırcumstances" test The organization qualifies as a publicly supported organization
b 10\%-facts-and-circumstances test-2012. 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-cırcumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line $13,16 a, 16 b, 17 a$, or $17 b$, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2013

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

(Complete only if you checked the box on line 9 of Part I or if the organızation falled 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)
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose
3 Gross receipts from activities that are not an unrelated trade or business under section 513
4 Tax revenues levied for the organization's benefit and either pard to or expended on its behalf
5 The value of services or facilities furnished by a governmental unit to the organization without charge
6 Total. Add lines 1 through 5
7a A mounts included on lines 1, 2, and 3 received from disqualified persons
b A mounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $\$ 5,000$ or $1 \%$ of the amount on line 13 for the year
c Add lines 7a and 7b
8 Public support (Subtract line 7 c from line 6 )

| (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| :--- | :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

## Section B. Total Support

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

13 Total support. (Add lines 9, 10c, 11, and 12 )

| (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| :--- | :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

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

## Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))
16 Public support percentage from 2012 Schedule A, Part III, line 15

| 15 |
| :--- |
| 16 |

## Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))
18 Investment income percentage from 2012 Schedule A, Part III, line 17

| 17 |  |
| :---: | :--- |
| 18 |  |

19a $\mathbf{3 3 1 / 3 \%}$ support tests-2013. If the organization did not check the box on line 14, and line 15 is more than $331 / 3 \%$, and line 17 is not more than $331 / 3 \%$, check this box and stop here. The organization qualifies as a publicly supported organization
-
b $33 \mathbf{1 / 3 \%}$ support tests-2012. If the organization did not check a box on line 14 or line 19 a, and line 16 is more than $331 / 3 \%$ and line 18 is not more than $331 / 3 \%$, check this box and stop here. The organization qualifies as a publicly supported organization 20

Schedule A (Form 990 or 990-EZ) 2013
Part IV Supplemental Information. Provide the explanatıons required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

## Facts And Circumstances Test

SCHEDULE D （Form 990）

## Supplemental Financial Statements

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

## Department of the Treasury

 Intemal Revenue Service and its instructions is at www．irs．gov／form990．Bluecoats Drum \＆Bugle Corps Inc
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts．Complete if the organization answered＂Yes＂to Form 990，Part IV，line 6.

1 Total number at end of year
2 Aggregate contributions to（during year）
3 A ggregate grants from（during year）
4 Aggregate value at end of year

| （a）Donor advised funds | （b）Funds and other accounts |
| :---: | :---: |
|  |  |
|  |  |
|  |  |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization＇s property，subject to the organization＇s exclusive legal control？

| 「Yes | $\Gamma^{\text {No }}$ |
| :--- | :--- |
| 「Yes | $\Gamma^{\text {No }}$ |

Part II Conservation Easements．Complete if the organızation answered＂Yes＂to Form 990，Part IV，line 7.
1 Purpose（s）of conservation easements held by the organization（check all that apply）
$\lceil$ Preservation of land for public use（e g，recreation or education）$\Gamma$ Preservation of an historically important land area
$\Gamma$ Protection of natural habitat Preservation of a certified historic structure
$\lceil$ Preservation of open space
2 Complete lines 2 a through $2 d$ if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year
a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in（a）
d Number of conservation easements included in（c）acquired after 8／17／06，and not on a historic structure listed in the National Register

|  | Held at the End of the Year |
| :---: | :---: |
| $\mathbf{2 a}$ |  |
| $\mathbf{2 b}$ |  |
| $\mathbf{2 c}$ |  |
| $2 \mathbf{d}$ |  |

3 Number of conservation easements modified，transferred，released，extınguished，or termınated by the organization durıng the tax year

4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regardıng the periodic monitoring，inspection，handling of violations，and enforcement of the conservation easements it holds？
6 Staff and volunteer hours devoted to monitoring，inspecting，and enforcing conservation easements during the year －
7 A mount of expenses incurred in monitoring，inspecting，and enforcing conservation easements during the year －
8 Does each conservatıon easement reported on line $2(d)$ above satısfy the requirements of section $170(h)(4)(B)(1)$ and section $170(\mathrm{~h})(4)(\mathrm{B})(11)$ ？
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 IIII Organizations Maintaining Collections of Art，Historical Treasures，or Other Similar Assets． Complete if the organization answered＂Yes＂to Form 990，Part IV，line 8.

1a If the organization elected，as permitted under SFAS 116 （ASC 958），not to report in its revenue statement and balance sheet works of art，historical treasures，or other similar assets held for public exhibition，education，or research in furtherance of public service，provide，in Part XIII，the text of the footnote to its financial statements that describes these items
b If the organization elected，as permitted under SFAS 116 （ASC 958），to report in its revenue statement and balance sheet works of art，historical treasures，or other simılar assets held for public exhibition，education，or research in furtherance of public service，provide the following amounts relating to these items
（i）Revenues included in Form 990，Part VIII，line 1
－ $\qquad$
（ii）A ssets included in Form 990，Part X
－ $\qquad$
2 If the organization received or held works of art，historical treasures，or other similar assets for financial gain，provide the following amounts required to be reported under SFAS 116 （ASC 958）relating to these items
a Revenues included in Form 990，Part VIII，line 1
－
b Assets included in Form 990，Part X

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

3 Using the organization＇s acquisition，accession，and other records，check any of the following that are a significant use of its collection items（check all that apply）
a 「 Public exhibition
d $\Gamma$ Loan or exchange programs
b Г Scholarly research
e $\Gamma$ Other
c $\Gamma$ Preservation for future generations
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 simılar assets to be sold to raise funds rather than to be maintained as part of the organization＇s collection？

「Yes $\Gamma$ No
Part IV Escrow and Custodial Arrangements．Complete if the organızation answered＂Yes＂to Form 990， Part IV，line 9，or reported an amount on Form 990，Part X，line 21.
1a Is the organization an agent，trustee，custodian or other intermediary for contributions or other assets not included on Form 990，Part X？
b If＂Yes，＂explain the arrangement in Part XIII and complete the following table
c Beginnıng balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990，Part X，line 21 ？

|  | Amount |  |
| :---: | :---: | :---: |
| 1c |  |  |
| 1d |  |  |
| 1e |  |  |
| $1 f$ |  |  |
| art | 「Yes |  |

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

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

| （a）Current year | （b）Prior year | b（c）Two years back | （d）Three years back | （e）Four years back |
| :---: | :---: | :---: | :--- | :--- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

2 Provide the estimated percentage of the current year end balance（line 1 g ，column（a））held as
a Board designated or quasi－endowment
b Permanent endowment $\mathbf{b}$
c Temporarily restricted endowment $\mathbf{p}$
The percentages in lines $2 a, 2 b$ ，and $2 c$ should equal $100 \%$
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
（i）unrelated organizations

|  | Yes | No |
| :---: | :---: | :---: |
| 3a（i） |  |  |
| 3a（ii） |  |  |
| 3b |  |  |

b If＂Yes＂to $3 \mathrm{a}(\mathrm{II})$ ，are the related organizatıons listed as required on Schedule $R$ ？
4 Describe in Part XIII the intended uses of the organization＇s endowment funds
Part VI Land，Buildings，and Equipment．Complete if the organızation answered＇Yes＇to Form 990，Part IV，line 11a．See Form 990，Part X，line 10.

| Description of property | （a）Cost or other basis（Investment） | （b）Cost or other basis（other） | （c）Accumulated depreciation | （d）Book value |
| :---: | :---: | :---: | :---: | :---: |
| 1a Land |  | 197，677 |  | 197，677 |
| b Buildıngs ．．．．． |  | 523，251 | 50，173 | 473，078 |
| c Leasehold ımprovements ．．．．．．．．．．． |  |  |  |  |
| d Equipment |  | 397，119 | 195，140 | 201，979 |
| e Other ．．．．．．．．．．．．．．．．． |  |  |  |  |
| Total．Add lınes 1a through 1e（Column（d）must equal Form 990，Part X，column（B），Iıne 10（c）．） |  | ．． | ．．${ }^{\text {c }}$ | 872，734 |

Schedule D（Form 990） 2013

| (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 |  |  |
| Other |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12) |  |  |

Part VIII Investments-Program Related. Complete if the organızation answered 'Yes' to Form 990, Part IV, lıne 11c.

| See Form 990, Part X, line 13. |  | (b) Book value |
| :--- | :---: | :---: |
| (a) Description of investment |  | (c) Method of valuation <br> Cost or end-of-year market value |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

Part IX Other Assets. Complete if the organızation answered 'Yes' to Form 990, Part IV, lıne 11d See Form 990, Part X, lıne 15

| (a) Description | (b) Book value |
| :--- | :---: |
|  |  |
|  |  |
|  |  |

Part $X$ Other Liabilities. Complete if the organızatıon answered 'Yes' to Form 990, Part IV, lıne 11e or 11f. See Form 990, Part X, line 25.

| Form 990, Part X, line 25. |  |
| :--- | :---: |
| 1 | (b) Book value |
| Federal income taxes |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

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


## Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete

 If the organization answered 'Yes' to Form 990, Part IV, line 12a.

## Part XIII Supplemental Information

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

| Return Reference | Explanation |
| :---: | :---: |
| Part $\times$ FIN48 Footnote | Effective January 1, 2009, generally accepted accounting principles require the organizatıon to evaluate the level of uncertainty related to whether tax positions taken will be sustained upon examination Any positions taken that do not meet the more-likely-than-not threshold must be quantified and recorded as a liability for unrecognized tax benefits in the accompanying balance sheet along with any associated interest and penalties that would be payable to the taxing authorities upon examination Interest and penalties associated with unrecognized tax benefits would be classified as additional income taxes in the statement of income The organization believes that none of the tax positions taken would materially impact the financial statements and no such liabilities have been recorded |
| Part XI, Line 2d Other revenue amounts included in $F / S$ but not included on form 990 | Reclassification of Rental Expenses $\$ 133806$ Reclassification of Event Expenses $\$ \mathbf{- 8 7 4 8 3}$ Reclassification of Prof Fund Expenses \$-14237 |
| Part XII, LIne 2d Other expenses and losses per audited F/S | Reclassification of Rental Expenses \$133806 Reclassification of Event Expenses \$-87483 Reclassification of Prof Fund Expenses \$-14237 |
|  |  |
|  |  |
|  |  |
|  |  |

Part XIII Supplemental Information (continued)
Return Reference Explanation
$\qquad$
Schedule D (Form 990) 2013

| efile GRAPHIC print - DO NOT PROCESS |  | As Filed Data - | DLN: 93493068003255 |  |
| :---: | :---: | :---: | :---: | :---: |
| SCHEDULE G <br> (Form 990 or 990-EZ) |  |  |  | Supplemental Information Regarding <br> OMB No 1545-0047 |
|  | Fundraising or Gaming Activities <br> Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $\$ 15,000$ on Form 990-EZ, line $6 a$. <br> - Attach to Form 990 or Form 990-EZ. Fee separate instructions. <br> Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www. irs.gov/form990. |  |  | 2013 |
| Depatment of the Treasury Intemal Revenue Service |  |  |  | Open to Public Inspection |
| Name of the organization Bluecoats Drum \& Bugle Corps Inc |  |  | Employe | tif ication number |
|  |  |  | 34-156 |  |

Part I Fundraising Activities. Complete if the organızatıon answered "Yes" to Form 990, Part IV, lıne 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 $\quad$ Maıl solicitations
e 「 Solicitation of non-government grants
b Internet and emall solicitations
f $\Gamma$ Solicitation of government grants
c 「 Phone solicitations
g Г Special fundraising events
d F In-person solicitations
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?
b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $\$ 5,000$ by the organization


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

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


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


9 Enter the state(s) in which the organization operates gaming activities 0
a Is the organızatıon lıcensed to operate gamıng actıvitıes in each of these states ? . . . . . . . . . . . . . Yes Г No
b If "No," explaın
$\qquad$
10a Were any of the organızatıon's gamıng lıcenses revoked, suspended or termınated durıng the tax year? . . . . . Г Yes $\Gamma$ No
b If "Yes," explaın

## Does the organization operate gaming activities with nonmembers？

$\Gamma^{\text {Yes }} \Gamma^{\text {No }}$
12 Is the organization a grantor，beneficiary or trustee of a trust or a member of a partnership or other entity formed to admınister charitable gamıng？
13 Indicate the percentage of gaming activity operated in
a The organization＇s facility

b An outside facility
14 Enter the name and address of the person who prepares the organization＇s gaming／special events books and records

Name
Genevieve Geisler

Address PO Box 2733
North Canton，OH 44720

15a Does the organization have a contract with a third party from whom the organization receives gaming
revenue？．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．「 Yes 「 No
b If＂Yes，＂enter the amount of gaming revenue received by the organization $\boldsymbol{p}$ and the amount of gaming revenue retaıned by the thırd party $\boldsymbol{k}$ $\qquad$
c If＂Yes，＂enter name and address of the thırd party
Name

Address

16 Gamıng manager informatıon

Name

Gamıng manager compensatıon $\$$ $\qquad$

Description of services provided
Г Director／officer $\quad$ Employee $\quad$ Independent contractor
17 Mandatory distributions
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retaın the state gamıng license？
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization＇s own exempt activities during the tax year $\boldsymbol{l}_{\boldsymbol{*}}$
Part IV Supplemental Information．Provide the explanatıons required by Part I，line 2b，columns（iII）and（v），and Part III，lines $9,9 b, 10 b, 15 b, 15 c, 16$ ，and 17 b ，as applıcable．Also complete this part to provide any additional information（see instructions）．
Return Reference Explanation

## Schedule L

 (Form 990 or 990 -Z)
## Depatment of the Treasury

 Intemal Revenue Service
## Transactions with Interested Persons

- Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, www.irs.gov/form990.


Employer identification number
34-1563908

Part I Excess Benefit Transactions (sectıon 501(c)(3) and sectıon 501(c)(4) organızatıons only).
Complete if the organızation answered "Yes" on Form 990, Part IV, line 25 a or 25 b , or Form 990 -EZ, Part $V$, line 40 b

| $\mathbf{1}$ (a) Name of disqualified person | (b) Relatıonship between dısqualified <br> person and organızation | (c) Description of transaction | (d) Corrected? |  |
| :--- | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
|  |  |  | Yes | No |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958
3 Enter the amount of tax, if any, on lıne 2, above, reımbursed by the organızation . . . . . . . .
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) <br> Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organizatıon? |  | (e)O rigınal principal amount | (f)Balance due | (g) In default? |  | (h) <br> Approved by board or committee? |  | (i)Written agreement? |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | To | From |  |  | Yes | No | Yes | No | Yes | No |
| (1) Ted Swaldo | Frmr Of | Buildıng Purchase | X |  | 750,000 | 661,239 |  | No | Yes |  | Yes |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total 险 |  |  |  |  |  | 661,239 |  |  |  |  |  |  |

## Part ITI Grants or Assistance Benefitting Interested Persons.

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) A mount of assistance | (d) Type of assistance | (e) Purpose of assistance |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

Schedule L (Form 990 or 990-EZ) 2013

## 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) A mount of transaction | (d) Description of transaction | (e) Sharing of organizatıon's revenues? |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Yes | No |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

## Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

## Noncash Contributions

## Part I Types of Property

1 Art-Works of art
2 Art-Historical treasures
3 Art-Fractıonal 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-O ther .
15 Real estate-Residential .
16 Real estate-Commercial
17 Real estate-O ther
18 Collectıbles
19 Food Inventory
20 Drugs and medical supplies
21 Taxidermy
22 Historical artifacts
23 Scientific specimens
24 Archeological artıfacts
25 Other (
Uniforms )
26 Other (
Misc Equip)
27 Other (
Inventory)
28 Other ( $\qquad$

| (a) <br> Check <br> If | (b) <br> Number of contributions <br> or Items contributed |
| :---: | :---: |

34-1563908

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

30a During the year, did the organization receive by contribution any property reported in Part I , lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?
b If "Yes," describe the arrangement in Part II
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
b If "Yes," describe in Part II
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

## Schedule M (Form 990) (2013)

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.


990 Schedule O, Supplemental Information

| Retur n Reference | Explanation |
| :---: | :---: |
| Form 990, Part VI, Line 11b Form 990 Review Process |  |
| Form 990, Part VI, Lıne 12c Explanatıon of Monitoring and Enforcement of Conflicts | Bluecoats Drum \& Bugle Corps board members annually disclose any conflicts of interest they have |
| Form 990, Part VI, Line 15a Compensation Review \& Approval Process - CEO, Top Management | Bluecoats Drum \& Bugle Corps board of directors has established a compensation committee t hat conducts performance/merit reviews The committee meets annually to review the salarie s and establish new rates for the next year |
| Form 990, Part VI, Lıne 19 Other Organızatıon Documents Publicly Avalable | The governing documents and financial statements for Bluecoats Drum \& Bugle Corps will be made avalable to the public upon request Bluecoats Drum \& Bugle Corps will make the docu ments avalable to review at their office during business hours, or will copy and mall the documents to the requester Requests will be honored within a reasonable perıod fo tıme, typically within two weeks |
| Form 990, Page 1, Part 1 | The Bluecoats Drum and Bugle Corps is a music education organization that provides a progr am for youth in music and performance trainıng Leadership, personal, character and social development skills are emphasized through the challenge, excitement, and self-discipline presented by the corps through travel, compettion, and pursuit of excellence The organiz ation is based in the Akron/Canton region of northeast Ohio |
| Form 990, Page 1, Part 1, Line 6 | The volunteers of the Bluecoats Drum \& Bugle Corps assist the organization in carrying ou <br> t ts exempt purpose through varıous ways such as sitting on the board of directors, assis ting in faciltating the bingo operations, and performing numerous other tasks |

