

Form **990**

**Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

**2011**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2011 calendar year, or tax year beginning** , **2011**, and ending ,

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C**  
**BOY SCOUTS OF AMERICA**  
**ORANGE COUNTY COUNCIL, INC.**  
**1211 E. DYER ROAD**  
**SANTA ANA, CA 92705**

**D Employer Identification Number**  
 95-1727660

**E Telephone number**  
 714 546-4990

**G Gross receipts \$** 13,127,296.

**F Name and address of principal officer:** **JEFFRIE HERRMANN**  
**SAME AS C ABOVE**

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If 'No,' attach a list. (see instructions)

**I Tax-exempt status**  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J Website:** ▶ **WWW.OCBSA.ORG**

**H(c) Group exemption number** ▶ **1761**

**K Form of organization:**  Corporation  Trust  Association  Other ▶

**L Year of Formation:** **1910** **M State of legal domicile:** **CA**

<b>Part I Summary</b>			
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>THE BOY SCOUTS OF AMERICA OFFERS EDUCATIONAL PROGRAMS THAT INSTILL VALUES, DEVELOP SOCIAL AND LEADERSHIP SKILLS, PROMOTE PHYSICAL FITNESS AND INCREASE ENVIRONMENTAL AWARENESS. THE MISSION IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIMES.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a).....	<b>3</b>	72
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b).....	<b>4</b>	72
	<b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a).....	<b>5</b>	256
	<b>6</b> Total number of volunteers (estimate if necessary).....	<b>6</b>	10,690
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12.....	<b>7a</b>	0.
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34.....	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h).....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g).....	6,872,909.	5,480,074.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	4,742,736.	3,202,460.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	792,370.	625,879.
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	750,647.	768,525.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	13,158,662.	10,076,938.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4).....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	4,680,150.	5,141,610.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e).....	66,320.	
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 779,829.		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	7,563,412.	5,739,146.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	12,309,882.	10,880,756.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12.....	848,780.	-803,818.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16).....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26).....	71,555,216.	69,399,073.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.....	19,021,208.	18,289,061.
		52,534,008.	51,110,012.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: JEFFRIE HERRMANN Date: \_\_\_\_\_  
 Type or print name and title: SCOUT EXECUTIVE

**Paid Preparer Use Only**

Print/Type preparer's name: GARY R. BELZ, CPA Preparer's signature: GARY R. BELZ, CPA Date: \_\_\_\_\_  
 Check  if self-employed PTIN: P00079703

Firm's name: WHITE NELSON DIEHL EVANS LLP  
 Firm's address: 2875 MICHELLE DRIVE, SUITE 300  
IRVINE, CA 92606  
 Firm's EIN: 33-0686301  
 Phone no.: (714) 978-1300

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: [ ]) (Expenses \$ 6,012,926. including grants of \$ [ ]) (Revenue \$ 2,280,413.)

ACTIVITIES - THIS REPRESENTS A WIDE VARIETY OF ACTIVITIES AND EVENTS INCLUDING DISTRICT EVENTS SUCH AS CAMPOREE, TRAINING FOR ADULT LEADERS AND ADULT LEADER RECOGNITION DINNER. ADDITIONALLY, COUNCIL SPONSORED EVENTS AND ACTIVITIES ARE INCLUDED SUCH AS SOCCER AND SCOUTING PROGRAMS, COMMISSIONER COLLEGE, VENTURING ACTIVITIES, EXPLORING ACTIVITIES, COUNCIL PHILMONT CONTINGENT, SCOUTING FOR FOOD, HIGH ADVENTURE TRAINING, TRAILBLAZER (NATIONAL YOUTH LEADERSHIP TRAINING), WOODBADGE, SCOUT-O-RAMA, EAGLE SCOUT RECOGNITION DINNER AND THE COUNCIL ANNUAL DINNER.

4b (Code: [ ]) (Expenses \$ 2,482,215. including grants of \$ [ ]) (Revenue \$ 1,470,221.)

CAMPING - THIS REPRESENTS EVENTS AND ACTIVITIES AT SCHOEPE SCOUT RESERVATION AT LOST VALLEY, OSO LAKE, NEWPORT SEA BASE AND THE IRVINE RANCH OUTDOOR EDUCATION CENTER. THOUSANDS OF YOUTH AND ADULTS USE OUR FACILITIES YEAR ROUND WHILE SPENDING TIME IN THE OUTDOORS AND LEARNING LIFELONG SKILLS. SPENDING TIME IN THE OUTDOORS IS A KEY TOOL TO DELIVERING THE PROGRAM THAT ALLOWS YOUTH TO HAVE POSITIVE EXPERIENCES WITH ADULT MENTORS. OUR FACILITIES PROVIDE A UNIQUE AND SAFE ATMOSPHERE FOR OUR YOUTH.

4c (Code: [ ]) (Expenses \$ 160,947. including grants of \$ [ ]) (Revenue \$ 286,855.)

DAY CAMPS - EACH OF OUR NINE DISTRICTS CONDUCTS A CUB SCOUT DAY CAMP IN THEIR COMMUNITY. MORE THAN 1,700 FIRST-FIFTH GRADERS ATTEND THIS WEEK-LONG ACTIVITY WITH THEIR PARENTS AND LEADERS WHICH ARE OFTEN HELD AT CITY PARK FACILITIES. SCOUTS ARE ABLE TO PLAY GAMES, MAKE CRAFTS, AND LEARN THE SAFETY RULES AND SKILLS TO SHOOT ARCHERY AND BB GUNS. DAY CAMP FOR MANY IS THE HIGHLIGHT OF THEIR SCOUTING YEAR. HUNDREDS OF VOLUNTEERS HELP MAKE THIS PROGRAM POSSIBLE.

4d Other program services. (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ [ ] including grants of \$ [ ]) (Revenue \$ 1,647,251.)

4e Total program service expenses ▶ 8,656,088.

**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
<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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</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>24d</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) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>25b</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> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i>	X	
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash 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, Parts II, III, IV, and 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>35b</b> 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>		X
<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 in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2011)

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

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

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

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 72; 1b Enter the number of voting members included in line 1a, above, who are independent... 72; 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?... SEE SCHEDULE O; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other 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 or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O; 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13; 12b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done... SEE SCHEDULE O; 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 organization's CEO, Executive Director, or top management official; b Other officers of key employees of the organization... SEE SCHEDULE O. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b 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 taken 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 CA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
[ ] Own website [X] Another's website [X] Upon request
19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
JACK PETERS 1211 E. DYER ROAD SANTA ANA CA 92705 714 546-4990

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DREW ADAMS DIRECTOR	1	X					0.	0.	0.	
(2) ALAN AIRTH VC DEVELOP.	1	X					0.	0.	0.	
(3) TERRY ADAMS DIRECTOR	1	X					0.	0.	0.	
(4) GARY ALLEN DIRECTOR	2	X					0.	0.	0.	
(5) JOHN HAGESTAD DIRECTOR	2	X					0.	0.	0.	
(6) ROBERT ANDERSONSCHOEPE DIRECTOR	1	X					0.	0.	0.	
(7) JOHN HOVANESIAN DIRECTOR	4	X					0.	0.	0.	
(8) BILL BAKER COMMISSIONER	2	X					0.	0.	0.	
(9) STEVE BRADLEY VC RELATIONS	14	X					0.	0.	0.	
(10) DAVE BRAUN DIRECTOR	1	X					0.	0.	0.	
(11) BILL BUNKER DIRECTOR	1	X					0.	0.	0.	
(12) PARKER KENNEDY PAST CHAIRMAN	1	X					0.	0.	0.	
(13) LARRY BEHM VC MEMBER.	1	X					0.	0.	0.	
(14) JOE DAVIS DIRECTOR	1	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) STERLING BRENNAN DIRECTOR	1	X					0.	0.	0.	
(16) DAVID BURRILL DIRECTOR	1	X					0.	0.	0.	
(17) HOWARD DUTRA DIRECTOR	7	X					0.	0.	0.	
(18) MARK ENGSTROM VC ADMIN.	2	X					0.	0.	0.	
(19) KATHI KOLL DIRECTOR	1	X					0.	0.	0.	
(20) SCOTT BAUGH DIRECTOR	1	X					0.	0.	0.	
(21) JOHN LERCH DIRECTOR	1	X					0.	0.	0.	
(22) PAT BUTTRESS DIRECTOR	1	X					0.	0.	0.	
(23) RALPH LINZMEIER DIRECTOR	1	X					0.	0.	0.	
(24) VICTORIA GRAY DIRECTOR	1	X					0.	0.	0.	
(25) JOHN NIELSEN DIRECTOR	1	X					0.	0.	0.	
<b>1 b Sub-total</b>							0.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>							801,940.	0.	53,679.	
<b>d Total (add lines 1b and 1c)</b>							801,940.	0.	53,679.	
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 ▶ 5										

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	3 X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual.</i>	4 X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <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
US MOST 6320 CANOGA AVE. WOODLAND HILLS, CA 91367	CONSTRUCTION SERVICE	185,606.
CYNTHIA AKIN 1101 W. MACARTHUR BLVD. 149 SANTA ANA, CA 92707	PRINTING SERVICES	108,179.

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



Form 990

OMB No. 1545-0047

Continuation Sheet for Form 990

2011

Department of the Treasury  
Internal Revenue Service

Name of the Organization: **BOY SCOUTS OF AMERICA**  
Employer Identification number: **95-1727660**

**Part VII** Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN CLAREY DIRECTOR	1	X					0.	0.	0.	
DENNIS HARDIN DIRECTOR	1	X					0.	0.	0.	
MIKE HARRISON PAST CHARIMAN	19	X					0.	0.	0.	
DAVE HIRZ PAST CHAIRMAN	1	X					0.	0.	0.	
PETER HITCH DIRECTOR	1	X					0.	0.	0.	
SAUNDRA JACOBS DIRECTOR	1	X					0.	0.	0.	
DAVID JANES ASST. TREASURER	1	X					0.	0.	0.	
MARK WHITLOCK DIRECTOR	1	X					0.	0.	0.	
VINCE FERRAGAMO DIRECTOR	1	X					0.	0.	0.	
CHARLES OSAKI ASST. TREASURER	1	X					0.	0.	0.	
ROBERT KELLY DIRECTOR	1	X					0.	0.	0.	
ED LAIRD PAST CHARIMAN	4	X					0.	0.	0.	
CATHY GREEN DIRECTOR	1	X					0.	0.	0.	
JOHN FLEISCHMAN DIRECTOR	1	X					0.	0.	0.	
RON DRAPER DIRECTOR	4	X					0.	0.	0.	
KEVIN MCKENZIE OUTDOOR ADV.	2	X					0.	0.	0.	
JOHN MIDDLETON DIRECTOR	2	X					0.	0.	0.	
ROB NEAL EXEC. VC	5	X					0.	0.	0.	
BOB PAUL DIRECTOR	1	X					0.	0.	0.	
JIM PISZ DIRECTOR	1	X					0.	0.	0.	
DAVID PRIZIO DIRECTOR	1	X					0.	0.	0.	

Form 990

OMB No. 1545-0047

Continuation Sheet for Form 990

2011

Department of the Treasury  
Internal Revenue Service

Name of the Organization: **BOY SCOUTS OF AMERICA** Employer Identification number: **95-1727660**

**Part VII** Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
CURTIS REESE DIRECTOR	1	X					0.	0.	0.	
SASHA STRAUSS DIRECTOR	1	X					0.	0.	0.	
DR. FRANK RUBINO ADVISOR	1	X					0.	0.	0.	
BRIAN YAMAGUCHI DIRECTOR	1	X					0.	0.	0.	
KEVIN MALONEY DIRECTOR	1	X					0.	0.	0.	
DR. HELEN STAINER VC LFL	5	X					0.	0.	0.	
WAYNE STELMAR DIRECTOR	1	X					0.	0.	0.	
HENRY STIEPEL DIRECTOR	7	X					0.	0.	0.	
ED RENO DIRECTOR	1	X					0.	0.	0.	
SANDRA HUTCHENS DIRECTOR	1	X					0.	0.	0.	
DAVID O. TEAM DIRECTOR	1	X					0.	0.	0.	
JON TENNEY DIRECTOR	1	X					0.	0.	0.	
ANDY SHIBLEY DIRECTOR	1	X					0.	0.	0.	
CHARLIE VOGELHEIM DIRECTOR	1	X					0.	0.	0.	
ROBERT THIERGARTNER DIRECTOR	17	X					0.	0.	0.	
GREG MILLS DIRECTOR	1	X					0.	0.	0.	
DAVID SCHMID DIRECTOR	2	X					0.	0.	0.	
NATHAN O. ROSENBERG CHAIRMAN	4	X					0.	0.	0.	
JULIE TOLEDO VC MARKETING	1	X					0.	0.	0.	
DANIEL WHELAN DIRECTOR	1	X					0.	0.	0.	
DAVID BLANKENHORN TREASURER	1			X			0.	0.	0.	



**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns . . . . .	<b>1 a</b> 9,878.					
	<b>b</b> Membership dues . . . . .	<b>1 b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1 c</b> 749,514.					
	<b>d</b> Related organizations . . . . .	<b>1 d</b> 42,000.					
	<b>e</b> Government grants (contributions) . . . . .	<b>1 e</b> 563,160.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1 f</b> 4,115,522.					
	<b>g</b> Noncash contributions included in lns 1a-1f: \$	65,257.					
<b>h Total.</b> Add lines 1a-1f . . . . .		5,480,074.					
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> <u>CAMPING</u>		<b>Business Code</b>				
		900099	1,757,076.	1,757,076.			
	<b>b</b> <u>ACTIVITIES</u>	900099	1,081,241.	1,081,241.			
	<b>c</b> <u>DAY CAMPS</u>	900099	364,143.	364,143.			
	<b>d</b> -----						
	<b>e</b> -----						
	<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . .		3,202,460.					
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . .		442,346.			442,346.	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .						
	<b>6 a</b> Gross rents . . . . .	(i) Real	119,051.				
		(ii) Personal					
		<b>b</b> Less: rental expenses . . . . .					
	<b>c</b> Rental income or (loss) . . . . .	119,051.					
	<b>d</b> Net rental income or (loss) . . . . .		119,051.	119,051.			
	<b>7 a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	2,216,204.				
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	2,032,671.				
	<b>c</b> Gain or (loss) . . . . .	183,533.					
	<b>d</b> Net gain or (loss) . . . . .		183,533.	183,533.			
	<b>8 a</b> Gross income from fundraising events (not including \$ 749,514. of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	108,749.				
		<b>b</b> Less: direct expenses . . . . .	217,298.				
		<b>c</b> Net income or (loss) from fundraising events . . . . .		-108,549.			-108,549.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less: direct expenses . . . . .							
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10 a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	1,558,412.					
	<b>b</b> Less: cost of goods sold . . . . .	800,389.					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .		758,023.	758,023.			
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> -----							
<b>b</b> -----							
<b>c</b> -----							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .							
<b>12 Total revenue.</b> See instructions . . . . .			10,076,938.	4,263,067.	0.	333,797.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question 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 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, line 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.	474,337.	379,896.	60,052.	34,389.
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.	3,610,216.	2,891,422.	457,053.	261,741.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).				
9 Other employee benefits.	600,264.	480,751.	75,994.	43,519.
10 Payroll taxes.	456,793.	365,846.	57,830.	33,117.
11 Fees for services (non-employees):				
a Management				
b Legal	7,284.	5,834.	922.	528.
c Accounting	43,900.	35,160.	5,557.	3,183.
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other				
12 Advertising and promotion.	57,581.	46,117.	7,290.	4,174.
13 Office expenses.	961,080.	769,729.	121,673.	69,678.
14 Information technology.				
15 Royalties.				
16 Occupancy.	815,547.	653,172.	103,248.	59,127.
17 Travel.	249,574.	199,884.	31,596.	18,094.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	90,611.	72,570.	11,472.	6,569.
20 Interest.	806,468.	645,900.	102,099.	58,469.
21 Payments to affiliates.	83,095.		83,095.	
22 Depreciation, depletion, and amortization.	1,329,438.	1,064,747.	168,307.	96,384.
23 Insurance.	135,381.	108,427.	17,139.	9,815.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a RENTAL & MAINTENANCE EQUIP.	344,112.	275,599.	43,565.	24,948.
b RECOGNITION AWARDS	226,119.	181,099.	28,626.	16,394.
c PRINTING AND PUBLICATIONS	190,576.	152,632.	24,127.	13,817.
d PROFESSIONAL FEES	146,734.	117,519.	18,577.	10,638.
e All other expenses	251,646.	209,784.	26,617.	15,245.
25 Total functional expenses. Add lines 1 through 24e.	10,880,756.	8,656,088.	1,444,839.	779,829.
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**

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash — non-interest-bearing	1,273,723.	1	1,298,725.
	2	Savings and temporary cash investments	252,908.	2	
	3	Pledges and grants receivable, net	10,003,803.	3	10,604,299.
	4	Accounts receivable, net	716,855.	4	344,703.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net	86,061.	7	105,948.
	8	Inventories for sale or use	66,038.	8	43,386.
	9	Prepaid expenses and deferred charges	153,967.	9	196,321.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 54,936,782.		
	b	Less: accumulated depreciation	10b 9,445,341.	46,782,329.	10c 45,491,441.
	11	Investments — publicly traded securities	11,582,361.	11	10,616,551.
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	145,484.	14	94,820.
	15	Other assets. See Part IV, line 11	491,687.	15	602,879.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	71,555,216.	16	69,399,073.	
LIABILITIES	17	Accounts payable and accrued expenses	1,189,400.	17	650,673.
	18	Grants payable		18	
	19	Deferred revenue	94,013.	19	122,738.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	14,640,353.	23	14,233,604.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,097,442.	25	3,282,046.
	26	<b>Total liabilities.</b> Add lines 17 through 25	19,021,208.	26	18,289,061.
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>				
	27	Unrestricted net assets	46,875,587.	27	45,652,796.
	28	Temporarily restricted net assets	602,653.	28	401,448.
	29	Permanently restricted net assets	5,055,768.	29	5,055,768.
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	<b>Total net assets or fund balances.</b>	52,534,008.	33	51,110,012.
	34	<b>Total liabilities and net assets/fund balances.</b>	71,555,216.	34	69,399,073.

BAA

Form 990 (2011)

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,076,938.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,880,756.
3	Revenue less expenses. Subtract line 2 from line 1	3	-803,818.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	52,534,008.
5	Other changes in net assets or fund balances (explain in Schedule O). SEE SCHEDULE O	5	-620,178.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	51,110,012.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2011)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

2011

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization: BOY SCOUTS OF AMERICA ORANGE COUNTY COUNCIL, INC. Employer identification number: 95-1727660

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

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

- 1 A church, convention of churches or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
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).
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).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X 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).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
10 An organization organized and operated exclusively to test for public safety.
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations...
a Type I b Type II c Type III - Functionally integrated d Type III - Other
e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

Table with 2 columns: Yes, No. Rows for 11 g (i), 11 g (ii), 11 g (iii).

Table with 7 main columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization in column (i) listed in your governing document?, (v) Did you notify the organization in column (i) of your support?, (vi) Is the organization in column (i) organized in the U.S., (vii) Amount of support. Rows (A) through (E) and Total.

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

Schedule A (Form 990 or 990-EZ) 2011



**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	4,691,681.	7,325,282.	11704605.	6,882,984.	5,480,074.	36,084,626.
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.	4,691,681.	7,325,282.	11704605.	6,882,984.	5,480,074.	36,084,626.
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).						1,237,897.
6 <b>Public support.</b> Subtract line 5 from line 4.						34,846,729.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.	4,691,681.	7,325,282.	11704605.	6,882,984.	5,480,074.	36,084,626.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	528,405.	811,935.	653,831.	792,370.	422,346.	3,208,887.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.	540,107.	542,131.				1,082,238.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 <b>Total support.</b> Add lines 7 through 10.						40,375,751.
12 Gross receipts from related activities, etc (see instructions).					12	0.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .						<input type="checkbox"/>

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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)).	14	86.31 %
15 Public support percentage from 2010 Schedule A, Part II, line 14.	15	82.17 %
16a <b>33-1/3% support test – 2011.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.		<input checked="" type="checkbox"/>
b <b>33-1/3% support test – 2010.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test – 2011.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b <b>10%-facts-and-circumstances test – 2010.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lns 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests – 2011.** 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 – 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

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



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

OMB No. 1545-0047

Supplemental Financial Statements

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

2011

Open to Public Inspection

Name of the organization

BOY SCOUTS OF AMERICA ORANGE COUNTY COUNCIL, INC.

Employer identification number

95-1727660

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two questions about donor advisement.

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

Table with 2 columns: Question, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total number of easements, total acreage, and various monitoring and reporting questions.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Table with 2 columns: Question, Amount. Rows include questions about reporting art and historical treasures, and amounts for revenues and assets.

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

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

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

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

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

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

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

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	11,068,841.	10,533,716.	9,148,621.	11,769,741.	
b Contributions	16,180.	25,797.	35,260.	14,250.	
c Net investment earnings, gains, and losses	-235,723.	552,677.	1,387,796.	-2,427,352.	
d Grants or scholarships					
e Other expenditures for facilities and programs	50,649.			102,489.	
f Administrative expenses	200,000.	43,349.	37,961.	105,529.	
g End of year balance	10,598,649.	11,068,841.	10,533,716.	9,148,621.	

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

- a Board designated or quasi-endowment ▶ 92.00 %
- b Permanent endowment ▶ 8.00 %
- c Temporarily restricted endowment ▶ \_\_\_\_\_ %

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

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

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	X
(ii) related organizations	<input type="checkbox"/>	X
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		8,212,370.		8,212,370.
b Buildings		30,668,816.	7,521,813.	23,147,003.
c Leasehold improvements		13,256,387.		13,256,387.
d Equipment		2,799,209.	1,923,528.	875,681.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				45,491,441.

BAA

**Part VII Investments – Other Securities.** See Form 990, Part X, line 12. N/A

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

**Part VIII Investments – Program Related.** See Form 990, Part X, line 13. N/A

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

**Part IX Other Assets.** See Form 990, Part X, line 15. N/A

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

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED VACATION PAY	110,720.
(3) CUSTODIAN ACCOUNTS	794,206.
(4) LINE OF CREDIT	1,686,878.
(5) OTHER LIABILITIES	690,242.
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	3,282,046.

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b>	
1 Total revenue (Form 990, Part VIII, column (A), line 12)	10,076,938.
2 Total expenses (Form 990, Part IX, column (A), line 25)	10,880,756.
3 Excess or (deficit) for the year. Subtract line 2 from line 1	-803,818.
4 Net unrealized gains (losses) on investments	-446,415.
5 Donated services and use of facilities	27,442.
6 Investment expenses	
7 Prior period adjustments	
8 Other (Describe in Part XIV.) SEE PART XIV	-201,205.
9 Total adjustments (net). Add lines 4 through 8	-620,178.
10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	-1,423,996.

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>	
1 Total revenue, gains, and other support per audited financial statements	1 9,657,965.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a Net unrealized gains on investments	2a -446,415.
b Donated services and use of facilities	2b 27,442.
c Recoveries of prior year grants	2c
d Other (Describe in Part XIV.)	2d
e Add lines 2a through 2d	2e -418,973.
3 Subtract line 2e from line 1	3 10,076,938.
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 XIV.)	4b
c Add lines 4a and 4b	4c
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5 10,076,938.

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>	
1 Total expenses and losses per audited financial statements	1 10,797,661.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a Donated services and use of facilities	2a
b Prior year adjustments	2b
c Other losses	2c
d Other (Describe in Part XIV.)	2d
e Add lines 2a through 2d	2e
3 Subtract line 2e from line 1	3 10,797,661.
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 XIV.) SEE PART XIV	4b 83,095.
c Add lines 4a and 4b	4c 83,095.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5 10,880,756.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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

--- THE COUNCIL'S ENDOWMENT FUND IS MADE UP OF FOUR FUNDS ESTABLISHED FOR A VARIETY OF ---

--- PURPOSES. ITS ENDOWMENT FUND INCLUDES BOTH DONOR RESTRICTED FUNDS AND UNRESTRICTED ---

--- INVESTMENT FUNDS DESIGNATED BY THE BOARD OF DIRECTORS TO BE INCLUDED IN THE ENDOWMENT ---

--- FUND. THE COUNCIL'S INVESTMENTS ARE GOVERNED BY A WRITTEN INVESTMENT POLICY, THE ---

--- PRINCIPAL OBJECTIVE IS TO MAKE INVESTMENTS IN A THOUGHTFUL AND PRUDENT MANNER SO AS ---

--- TO PRESERVE AND ENHANCE THE COUNCIL'S ABILITY TO PROVIDE FOR THE BENEFITS OF ---

**Part XIV** Supplemental Information (continued)

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

SCOUTING. THE OVERSIGHT OF THE INVESTMENT PORTFOLIO IS THE RESPONSIBILITY OF THE INVESTMENT COMMITTEE WHOSE MEMBERS ARE APPOINTED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS, AND SHALL ADMINISTER THE INVESTMENT PORTFOLIO IN COMPLIANCE WITH ALL WRITTEN POLICIES APPROVED BY THE BOARD. THE INVESTMENT COMMITTEE HAS CONTRACTED WITH AN INDEPENDENT TRUST COMPANY FOR THE PURPOSE OF MANAGING THE INVESTMENT AND REINVESTMENT OF FUND ASSETS IN A MANNER CONSISTENT WITH THE OVERALL INVESTMENT POLICY AS APPROVED BY THE BOARD.





**2011 SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 4**

**CLIENT ORA003 BOY SCOUTS OF AMERICA  
ORANGE COUNTY COUNCIL, INC.**

**95-1727660**

11/08/12

11:04AM

**SCHEDULE D, PART XI, LINE 8  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

DECREASE IN TEMPORARILY RESTRICTED NET ASSETS.....	\$	-201,205.
TOTAL	\$	<u>-201,205.</u>

**SCHEDULE D, PART XIII, LINE 4B  
OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

PAYMENT TO AFFILIATE.....	\$	83,095.
TOTAL	\$	<u>83,095.</u>



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

REVENUE		(a) Event #1 AT&T GOLF TOUR (event type)	(b) Event #2 STARS & STRIPE (event type)	(c) Other events 4 (total number)	(d) Total events (add column (a) through column (c))	
	1	Gross receipts	412,920.	149,500.	295,843.	858,263.
2	Less: Charitable contributions	338,594.	134,550.	276,370.	749,514.	
3	Gross income (line 1 minus line 2)	74,326.	14,950.	19,473.	108,749.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	145,852.			145,852.
	7	Food and beverages		21,648.	30,973.	52,621.
	8	Entertainment	6,350.			6,350.
	9	Other direct expenses	12,475.			12,475.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				217,298.
11	Net income summary. Combine line 3, column (d), and line 10				-108,549.	

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

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes			
	3	Non-cash 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. Combine lines 1, column (d) and line 7				

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

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

b If 'No,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

b If 'Yes,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**2011**

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

95-1727660

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. **PART III**

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence            |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)            |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain. **1b**  Yes  No

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? **2**  Yes  No

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- |  |   |
|--|---|
| <b>a</b> Receive a severance payment or change-of-control payment? <b>4a</b>                             | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? <b>4b</b> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? <b>4c</b>    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- |  |   |
|--|---|
| <b>a</b> The organization? <b>5a</b>         | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Any related organization? <b>5b</b> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- If 'Yes' to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- |  |   |
|--|---|
| <b>a</b> The organization? <b>6a</b>         | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> Any related organization? <b>6b</b> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- If 'Yes' to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III. **7**  Yes  No

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. **8**  Yes  No

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**  Yes  No

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

Schedule J (Form 990) 2011

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 DEIRDRE EVANS	(i)	162,311.	0.	0.	0.	9,756.	172,067.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 JEFFRIE HERRMANN	(i)	202,815.	0.	0.	0.	11,556.	214,371.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 LARA FISHER	(i)	116,626.	0.	0.	0.	8,011.	124,637.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 RENZO MARTORELLA	(i)	104,732.	0.	0.	0.	6,229.	110,961.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

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

**PART 1, LINE 1A - RELEVANT INFORMATION REGARDING COMPENSATION BENEFITS**

ROTARY DUES.



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

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. ▶ See separate instructions.**

OMB No. 1545-0047

**2011**

**Open to Public Inspection**

Name of the organization **BOY SCOUTS OF AMERICA  
ORANGE COUNTY COUNCIL, INC.** Employer identification number **95-1727660**

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) 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) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on 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, Part IV, line 26 or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1) JEFFRIE HERRMANN	X		100,000.	105,948.		X	X		X	
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
<b>Total</b> .....				▶ \$	105,948.					

**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 and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2011**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organizations answered 'Yes'**  
**on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

Name of the organization **BOY SCOUTS OF AMERICA  
ORANGE COUNTY COUNCIL, INC.**

Employer identification number  
**95-1727660**

**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	X	11	4,978.	% OF PROCEEDS
7 Boats and planes	X	19	56,055.	FMV
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	X	6	4,224.	FMV
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( _____ )				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

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

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

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.

SEE 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.

	Yes	No
30a		X
31		X
32a	X	
33		

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

Schedule M (Form 990) 2011

**Part II Supplemental Information.** Complete this part to 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.

**PART I, LINE 32 - HIRE AND USE OF THIRD PARTIES**

CAR PROGRAM

3755 OMEX CIRCLE UNIT #3

RANCHO CORDOVA, CA 95742

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

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

OMB No. 1545-0047

**2011**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization **BOY SCOUTS OF AMERICA  
ORANGE COUNTY COUNCIL, INC.**

Employer identification number  
**95-1727660**

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

THE BOY SCOUTS OF AMERICA WAS FOUNDED IN 1910. IN THAT SAME YEAR, ORANGE COUNTY'S FIRST TROOP STARTED IN ANAHEIM. SCOUTING OFFERS EDUCATIONAL PROGRAMS THAT INSTILL VALUES, DEVELOP SOCIAL AND LEADERSHIP SKILLS, PROMOTE PHYSICAL FITNESS AND INCREASE ENVIRONMENTAL AWARENESS. THE MISSION OF THE BOY SCOUTS OF AMERICA IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIMES BY INSTILLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW.

AS ONE OF THE LARGEST BOY SCOUT COUNCIL'S IN THE UNITED STATES AND ONE OF THE LARGEST YOUTH SERVING AGENCIES IN ORANGE COUNTY, THE COUNCIL SERVES OVER 40,000 YOUNG MEN AND WOMEN WITH OVER 12,000 VOLUNTEERS. THE COUNCIL CURRENTLY HAS OVER HUNDREDS OF COLLABORATIVE PARTNERS SPONSORING MORE THAN 1,400 UNITS COUNTYWIDE.

SCOUTING OFFERS PROGRAMS FOR YOUNG MEN AND WOMEN: CUB SCOUTS (BOYS AGES 6-10), BOY SCOUTS (BOYS AGES 11-18), VENTURING AND EXPLORING (BOYS & GIRLS AGES 14-20) AND LEARNING FOR LIFE (BOYS & GIRLS AGES 6-20). THE LEARNING FOR LIFE IN-SCHOOL PROGRAM IS DESIGNED TO REACH STUDENTS IN INNER CITY NEIGHBORHOODS AND "AT RISK" GROUPS.

YOUTH ARE UNDER THE GUIDANCE OF TRAINED ADULT VOLUNTEERS WHO HELP THEM DEVELOP THE LIFE SKILLS THEY NEED TO BECOME FUTURE LEADERS AND ACTIVE CITIZENS IN THEIR COMMUNITIES.

CAMPING HAS REMAINED A KEY PART OF THE SCOUTING PROGRAM. THE ORANGE COUNTY COUNCIL HAS OFFERED OUTDOOR EXPERIENCES AT SEVERAL AREA PROPERTIES, INCLUDING WEEKEND CAMPS AT OSO LAKE, AQUATIC OPPORTUNITIES AT THE NEWPORT SEA BASE AND HIGH ADVENTURE ACTIVITIES AT SCHOEPE SCOUT RESERVATION.

Name of the organization BOY SCOUTS OF AMERICA ORANGE COUNTY COUNCIL, INC.	Employer identification number 95-1727660
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**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

THE NEW COUNCIL SERVICE CENTER OPENED IN 2004 AND IS THE WILLIAM LYON HOMES CENTER FOR SCOUTING. THIS CENTER WAS DEDICATED TO SERVE AS A TRAINING AND MEETING CENTER, PROGRAM AND SUPPLY DISTRIBUTION LOCATION AND ADMINISTRATIVE FACILITY FOR THE COMMUNITY AND THE COUNCIL'S EMPLOYEES.

THE IRVINE RANCH OUTDOOR EDUCATION CENTER LOCATED IN ORANGE, CA OPENED IN 2009. THIS 210 ACRE PROPERTY SERVES AS THE PREMIERE OUTDOOR EDUCATION PROGRAM IN OUR COMMUNITY PROVIDING DAY AND OVERNIGHT PROGRAMS TO ALL MEMBERS OF THE COMMUNITY.

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

MISCELLANEOUS SCOUTING ACTIVITIES

**FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.**

BOARD OF DIRECTOR HAS BUSINESS RELATIONSHIP WITH DELOITTE, LLP, LNR PROPERTY, AND SMITH BARNEY.

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

THE COUNCIL AUDIT COMMITTEE, WHICH INCLUDES MEMBERS OF OUR BOARD, WILL REVIEW THE IRS 990 FORM AND APPROVE IT PRIOR TO SUBMITTAL.

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

ALL STAFF MEMBERS, AT OUR ANNUAL STAFF PLANNING CONFERENCE, RECEIVE A VERBAL AND WRITTEN REVIEW OF THE CONFLICT OF INTEREST POLICY. ALL STAFF ARE REQUIRED TO SIGN A PAGE OF PAPER STATING THAT THEY HAVE REVIEWED AND UNDERSTAND THE POLICY.

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

THE COUNCIL HAS A VOLUNTEER COMPENSATION AND BENEFITS COMMITTEE WHO MEETS EACH YEAR TO REVIEW AND APPROVE THE COMPENSATION OF ALL COUNCIL EMPLOYEES.

Name of the organization BOY SCOUTS OF AMERICA ORANGE COUNTY COUNCIL, INC.	Employer identification number 95-1727660
--	--

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND  
FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

2011

**SCHEDULE O - SUPPLEMENTAL INFORMATION**

**PAGE 2**

CLIENT ORA003

**BOY SCOUTS OF AMERICA  
ORANGE COUNTY COUNCIL, INC.**

95-1727660

11/08/12

11:04AM

**FORM 990, PART XI, LINE 5  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

DECREASE IN TEMPORARILY RESTRICTED NET ASSETS.....	\$	-201,205.
DONATED SERVICES AND USE OF FACILITIES.....		27,442.
NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS.....		-446,415.
TOTAL	\$	<u>-620,178.</u>