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Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

Room/suite

393 MARSHALL AVENUE

City or town, state or country, and ZIP + 4

ST PAUL, MN 55102

D Employer identification number

20-3000282

E Telephone number

(651) 224-1891

G Gross receipts \$ 23,505,074

F Name and address of principal officer

JOHN ANDREWS

393 MARSHALL AVENUE

ST PAUL, MN 55102

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)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c) (3) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

www.northernstarbsa.org

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 2005

M State of legal domicile MN

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities SEE SCHEDULE O NORTHERN STAR COUNCIL LEADS YOUTH TO BE HEALTHY, CONTRIBUTING CITIZENS AND LEADERS IN THEIR FAMILIES, COMMUNITIES AND THE WORLD		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a) 64		
	4	Number of independent voting members of the governing body (Part VI, line 1b) 64		
	5	Total number of employees (Part V, line 2a) 634		
	6	Total number of volunteers (estimate if necessary) 23,000		
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . 0		
	7b	Net unrelated business taxable income from Form 990-T, line 34 . . . 0		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	15,872,176	11,219,668
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,592,135	5,068,829
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-168,826	206,014
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,869,984	1,574,283
			22,165,469	18,068,794
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	321,904	2,241,673
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	7,720,241	7,644,548
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	135,000	6,000
	b	Total fundraising expenses (Part IX, column (D), line 25) ☒ 1,007,994		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	5,510,128	5,528,703
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	13,687,273	15,420,924
	19	Revenue less expenses Subtract line 18 from line 12	8,478,196	2,647,870
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	24,013,483	28,701,951
	21	Total liabilities (Part X, line 26)	1,050,625	1,283,195
	22	Net assets or fund balances Subtract line 21 from line 20	22,962,858	27,418,756

Part II Signature Block

Sign Here

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

Signature of officer

JOHN ANDREWS CEO

2010-05-18

Date

Preparer's signature

Randall J Kroll

Date

2010-05-18

Check if self-employed ☐

Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4

WILKERSON GUTHMANN & JOHNSON LTD

55 EAST FIFTH STREET SUITE 1300

ST PAUL, MN 551011790

EIN

Phone no (651) 222-1801

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2009)

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization’s mission

SEE SCHEDULE O NORTHERN STAR COUNCIL LEADS YOUTH TO BE HEALTHY, CONTRIBUTING CITIZENS AND LEADERS IN THEIR FAMILIES, COMMUNITIES AND THE WORLD THE PRIMARTY EXEMPT PURPOSE IS TO MANAGE AND CONTROL THE QUALITY OF THE SCOUTING PROGRAM, ASSEMBLE AND TRAIN VOLUNTEERS, AND TO GATHER RESOURCES TO IMPLEMENT AND TO PROMOTE THE PROGRAM TO PARENTS, YOUTH, AND THE GENERAL COMMUNITY IN TWENTY-ONE MINNESOTA COUNTIES AND FOUR WESTERN WISCONSIN COUNTIES

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

✓

No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

✓

Yes

No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services 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 \$ 13,669,709 including grants of \$ 2,241,673) (Revenue \$ 6,441,817)
	NORTHERN STAR COUNCIL, BOY SCOUTS OF AMERICA HELPS YOUNG PEOPLE ACHIEVE THEIR FULL POTENTIAL BY DEVELOPING THEIR SELF-CONFIDENCE, LEADERSHIP, RESPECT, AND A COMMITMENT TO SERVICE THROUGH THE FOLLOWING PROGRAMS -CUB SCOUTING (598 PACKS) -BOY SCOUTING AND VARSITY SCOUTING (513 TROOPS AND TEAMS) -VENTURING (240 VENTURE CREWS) -SEA SCOUTS (3 SHIPS) -LEARNING FOR LIFE (25 LEARNING FOR LIFE GROUPS) - EXPLORING (210 EXPLORER POSTS)
4b	(Code) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code) (Expenses \$ including grants of \$) (Revenue \$)
4d	Other program services (Describe in Schedule O)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses \$ 13,669,709

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	Yes
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. 	11	Yes
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• 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.		
	• 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.		
	• 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.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• 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? If "Yes," complete Schedule D, Part X.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	Yes	No
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional 	12A	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
14b	b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b	No
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 U S ? If "Yes," complete Schedule F, Part II	15	No
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 U S ? If "Yes," complete Schedule F, Part III	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Yes
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	No

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a24		
	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?			1c	Yes
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a634		
	b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
	b If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	No
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	
7 Organizations that may receive deductible contributions under section 170(c).				
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			7a	Yes
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year			7d	
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	No
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g	
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h	Yes
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9 Sponsoring organizations maintaining donor advised funds.				
a Did the organization make any taxable distributions under section 4966?			9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?			9b	
10 Section 501(c)(7) organizations. Enter				
a Initiation fees and capital contributions included on Part VIII, line 12			10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			10b	
11 Section 501(c)(12) organizations. Enter				
a Gross income from members or shareholders			11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year			12b	

Part VI

Governance, Management, and Disclosure

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body	1a	64	
b	Enter the number of voting members that are independent	1b	64	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	Yes	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or 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 similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted 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?	16b		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶MN
18	Section 6104 requires an organization to make its Form 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 ☒ Another's website ☒ 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ PAULA MILLER 393 MARSHALL AVENUE SAINT PAUL, MN 55102 (651) 224-1891

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

Form **990** (2009)

1b	Total	562,724	0	60,309
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization 3

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

(A) Name and business address	(B) Description of services	(C) Compensation
JP STRUCTURES INC 45 11TH STREET SE MENAGHA, MN 56464	CONSTRUCTION	427,168
NORTHLAND RECREATIONAL HOMES INC 10636 HAYWARD COURT HAYWARD, WI 54843	CONSTRUCTION	193,190
LHB INC 21 WEST SUPERIOR STREET SUITE 500 DULUTH, MN 55802	ARCHITECTURE	182,228

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 3

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
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a1,409,030				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d869,162				
	e	Government grants (contributions)	1e88,798				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f8,852,678				
	g	Noncash contributions included in lines 1a-1f \$ 494,712					
	h	Total. Add lines 1a-1f					
Program Service Revenue			Business Code				
	2a	CAMPING	721,210	4,057,293	4,057,293		
	b	ACTIVITIES/SPEC EVENT	713,990	989,325	989,325		
	c	JUVENILE DIVERSION PRO	713,990	22,211	22,211		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		5,068,829			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		333,735			333,735
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	(i) Real					
		(ii) Personal					
		Gross Rents	177,394				
		Less rental expenses					
	b						
	c	Rental income or (loss)	177,394				
	d	Net rental income or (loss)		177,394			177,394
	7a	(i) Securities					
		(ii) Other					
		Gross amount from sales of assets other than inventory	3,241,609				
		Less cost or other basis and sales expenses	3,369,330				
	b						
	c	Gain or (loss)	-127,721				
	d	Net gain or (loss)		-127,721			-127,721
	8a	Gross income from fundraising events (not including \$ 292,569 of contributions reported on line 1c) See Part IV, line 18					
		a					
		Less direct expenses	b54,432				
c	Net income or (loss) from fundraising events . .		238,137	238,137			
9a	Gross income from gaming activities See Part IV, line 19						
	a						
	Less direct expenses	b					
c	Net income or (loss) from gaming activities . .						
10a	Gross sales of inventory, less returns and allowances						
	a						
	Less cost of goods sold	b2,012,518					
c	Net income or (loss) from sales of inventory . .		1,134,851	1,134,851			
Miscellaneous Revenue		Business Code					
11a	MISCELLANEOUS REVENUE		900,099	23,901		23,901	
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		23,901				
12	Total revenue. See Instructions		18,068,794	6,441,817	0	407,309	

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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	1,974,148	1,974,148		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	267,525	267,525		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	363,964	180,514	173,421	10,029
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	5,785,638	5,082,588	325,880	377,170
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	375,689	314,879	33,619	27,191
9	Other employee benefits	486,799	404,303	48,073	34,423
10	Payroll taxes	632,458	526,776	61,021	44,661
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	38,940	22,585	1,947	14,408
d	Lobbying				
e	Professional fundraising See Part IV, line 17	6,000			6,000
f	Investment management fees	49,224	41,840	3,446	3,938
g	Other	97,888	57,082	5,546	35,260
12	Advertising and promotion				
13	Office expenses	345,332	287,883		57,449
14	Information technology				
15	Royalties				
16	Occupancy	1,196,668	1,124,552	19,007	53,109
17	Travel	478,564	447,947	4,245	26,372
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	209,289	167,106	3,839	38,344
20	Interest	39,999			39,999
21	Payments to affiliates	68,952	68,952		
22	Depreciation, depletion, and amortization	478,599	456,346	13,678	8,575
23	Insurance	215,108	182,562	20,004	12,542
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	SUPPLIES	1,385,816	1,318,571	6,494	60,751
b	EQUIPMENT RENTAL AND MA	411,324	382,609	17,649	11,066
c	RECOGNITION AWARDS	347,609	221,643	1,469	124,497
d	OTHER EXPENSES	165,391	139,298	3,883	22,210
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	15,420,924	13,669,709	743,221	1,007,994
26	Joint costs. Check here ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			2,113,691	1	491,205
	2	Savings and temporary cash investments			619,055	2	1,133,550
	3	Pledges and grants receivable, net			3,462,190	3	5,500,069
	4	Accounts receivable, net			452,154	4	276,777
	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)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			197,030	8	166,846
	9	Prepaid expenses and deferred charges			226,922	9	543,403
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a	18,562,880			
	b	Less accumulated depreciation	10b	7,494,952	9,321,142	10c	11,067,928
	11	Investments—publicly traded securities			3,346,165	11	6,100,004
	12	Investments—other securities. See Part IV, line 11			4,275,134	12	3,422,169
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11				15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)			24,013,483	16	28,701,951
Liabilities	17	Accounts payable and accrued expenses			278,126	17	228,783
	18	Grants payable				18	
	19	Deferred revenue			498,591	19	748,502
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			273,908	21	305,910
	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				23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			1,050,625	26	1,283,195
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			9,911,810	27	12,896,155
	28	Temporarily restricted net assets			5,920,293	28	7,324,097
	29	Permanently restricted net assets			7,130,755	29	7,198,504
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			22,962,858	33	27,418,756
	34	Total liabilities and net assets/fund balances			24,013,483	34	28,701,951

Part XI **Financial Statements and Reporting**

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . .		No
b Were the organization's financial statements audited by an independent accountant?	Yes	
c If "Yes," to 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	Yes	
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 consolidated basis, separate basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separated 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?		No
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 . . .		

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC

Employer identification number
20-3000282

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 **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

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

☐

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

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - 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 it is a Type I, Type II or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

Part II

Support Schedule for Organizations Described in IRC 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	3,196,332	6,211,378	9,975,701	15,872,176	11,219,668	46,475,255
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3,196,332	6,211,378	9,975,701	15,872,176	11,219,668	46,475,255
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)						8,352,180
6 Public Support. Subtract line 5 from line 4						38,123,075

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	3,196,332	670,083	9,975,701	15,872,176	11,219,668	46,475,255
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	197,886	670,083	824,664	479,618	511,129	2,683,380
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	86,513	124,550	47,149	37,436	23,901	319,549
11 Total support (Add lines 7 through 10)						49,478,184

12 Gross receipts from related activities, etc (See instructions)

1236,873,414

13 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

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	77 050 %
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	77 260 %

16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5						
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts 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						
cAdd lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6						
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b						
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13Total support (Add lines 9, 10c, 11 and 12.)						
14First 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

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	
19a33 1/3% support tests—2009. 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		
b33 1/3% support tests—2008. 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		
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC	Employer identification number 20-3000282
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
	Yes No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	
	Yes No	

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

1

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

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
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

3

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

4

Number of states where property subject to conservation easement is located

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes

No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

Yes

No

9

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

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

1a

If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b

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

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

\$

(ii) Assets included in Form 990, Part X

\$

2

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

a

Revenues included in Form 990, Part VIII, line 1

\$

b

Assets included in Form 990, Part X

\$

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2009

Part III

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

3

Using the organization's 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.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☒ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	273,908
1d	1,770,490
1e	1,738,488
1f	305,910

2a

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
1a	Beginning of year balance	7,914,580	6,288,545		
b	Contributions	142,533	3,528,872		
c	Investment earnings or losses	1,803,854	-1,650,443		
d	Grants or scholarships				
e	Other expenditures for facilities and programs	227,778	252,394		
f	Administrative expenses				
g	End of year balance	9,633,189	7,914,580		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 10 890 % %

b

Permanent endowment ▶ 88 870 % %

c

Term endowment ▶ 24 000 % %

3a

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

(i) unrelated organizations

3a(i)

Yes

(ii) related organizations

3a(ii)

Yes

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,036,637		4,036,637
b Buildings		10,790,552	5,041,995	5,748,557
c Leasehold improvements				
d Equipment				
e Other		3,735,691	2,452,957	1,282,734
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				11,067,928

Schedule D (Form 990) 2009

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	18,068,794
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,420,924
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	2,647,870
4	Net unrealized gains (losses) on investments	4	1,721,180
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	86,848
9	Total adjustments (net) Add lines 4 - 8	9	1,808,028
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	4,455,898

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	21,517,684
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	1,721,180
b	Donated services and use of facilities	2b	66,560
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	4,590,614
e	Add lines 2a through 2d	2e	6,378,354
3	Subtract line 2e from line 1	3	15,139,330
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	49,224
b	Other (Describe in Part XIV)	4b	2,880,240
c	Add lines 4a and 4b	4c	2,929,464
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	18,068,794

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	13,706,791
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	66,560
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	1,148,771
e	Add lines 2a through 2d	2e	1,215,331
3	Subtract line 2e from line 1	3	12,491,460
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	49,224
b	Other (Describe in Part XIV)	4b	2,880,240
c	Add lines 4a and 4b	4c	2,929,464
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	15,420,924

Part XIVSupplemental 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, 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.

Identifier	Return Reference	Explanation
Part IV, Line 2b		DEPOSITS HELD FOR OTHERS ("CUSTODIAN ACCOUNTS") REPRESENT FUNDS HELD THAT ARE PAYABLE TO THE NATIONAL ORGANIZATION FOR MEMBERSHIP DUES AND SUBSCRIPTIONS AS WELL AS FUNDS HELD FOR AFFILIATED SCOUTING ORGANIZATIONS (TROOPS)
Part V, Line 4	Description of Intended Use of Endowment Funds	THE ENDOWMENT FUNDS ARE INTENDED TO PROVIDE A CONSISTENT STREAM OF INCOME FOR THE PURPOSE DESIGNATED BY THE ENDOWMENT OR FOR GENERAL BUDGET OPERATING PURPOSES IF NO OTHER SPECIFIC PURPOSE IS DESIGNATED
Part X	Description of Uncertain Tax Positions Under FIN 48	THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT WILL NOT RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. FOR THE YEAR ENDED DECEMBER 31, 2009, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN ITS COMBINED FINANCIAL STATEMENTS. THE ORGANIZATION'S FEDERAL TAX FILINGS FOR 2006-2008 ARE OPEN FOR INTERNAL REVENUE SERVICE EXAMINATION.
Part XI, Line 8 - Other Adjustments		UNREALIZED GAIN ON BENEFICIAL INTERESTS IN FUNDS HELD BY OTHERS 86848
Part XII, Line 2d - Other Adjustments		REVENUE OF BOY SCOUTS OF AMERICA TRUST (VIKING TRUST) FORM 990 AT 12/31/09 1075682 REVENUE OF INDIANHEAD COUNCIL TRUST FORM 990 AT 12/31/09 1490682 revENUE OF indianhead scout camps, inc FORM 990 AT 12/31/09 1937402 UNREALIZED GAIN ON BENEFICIAL INTERESTS IN FUNDS HELD BY OTHERS 86848
Part XII, Line 4b - Other Adjustments		GRANTS AND ALLOCATIONS TO RELATED ORGANIZATIONS 1974148 GRANTS AND ALLOCATIONS FROM RELATED ORGANIZATIONS 869162 INVESTMENT FEES OF BOY SCOUTS OF AMERICA TRUST FORM 990 AT 12/31/09 13309 INVESTMENT FEES OF INDIANHEAD COUNCIL TRUST FORM 990 AT 12/31/09 23621
Part XIII, Line 2d - Other Adjustments		EXPENSES OF INDIANHEAD SCOUT CAMPS, INC , FORM 990 AT 12/31/09 242679 EXPENSES OF BOY SCOUTS OF AMERICA TRUST (VIKING TRUST) FORM 990 AT 12/31/09 419465 EXPENSES OF INDIANHEAD COUNCIL TRUST FORM 990 AT 12/31/09 486627
Part XIII, Line 4b - Other Adjustments		GRANTS AND ALLOCATIONS TO RELATED ORGANIZATIONS 1974148 GRANTS AND ALLOCATIONS FROM RELATED ORGANIZATIONS 869162 INVESTMENT FEES OF BOY SCOUTS OF AMERICA TRUST FORM 990 AT 12/31/09 13309 INVESTMENT FEES OF INDIANHEAD COUNCIL TRUST FORM 990 AT 12/31/09 23621

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization
NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC

Employer identification number
20-3000282

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

- 1

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

a

☐ Mail solicitations

b

☐ Internet and e-mail solicitations

c

☐ Phone solicitations

d

☐ In-person solicitations

e

☐ Solicitation of non-government grants

f

☐ Solicitation of government grants

g

☐ Special fundraising events
- 2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?

☐ Yes ☐ No
- b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

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

Part II

Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		COMMUNITY BUILDER (event type)	HICKEY GOLF TOURNAMENT (event type)	4 (total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts	73,550	80,476	138,543
	2	Less Charitable contributions			
	3	Gross income (line 1 minus line 2)	73,550	80,476	138,543
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes . . .			
	6	Rent/facility costs . . .	734	1,216	21,215
	7	Food and beverages . . .	5,552	23,220	28,772
	8	Entertainment			
	9	Other direct expenses .		2,495	2,495
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Combine lines 3, column d, and line 10. ▶			

Part III

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

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

			Yes	No
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?	9a		
b	If "No," Explain _____ _____			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain _____ _____			
11	Does the organization operate gaming activities with nonmembers?	11		
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility 13a		
b	An outside facility 13b		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records		
Name ►			
Address ►			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c	If "Yes," enter name and address		
Name ►			
Address ►			
16	Gaming manager information		
Name ►			
Gaming manager compensation ► \$ _____			
Description of services provided ►			
☐ Director/officer ☐ Employee ☐ Independent contractor			
17	Mandatory distributions		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
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 ► \$		

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC

Employer identification number
20-3000282

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes

☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
INDIANHEAD COUNCIL TRUSTPO BOX 64713 TRUST TAX SERVICES SAINT PAUL, MN 55164	416281562	501(C)(3)	36,531				TRANSFER TO FUND ENDOWMENT
INDIANHEAD SCOUT CAMPS INC186 ANDERSEN SCOUT CAMP TRAIL HOULTON, WI 54082	391742316	501(C)(3)		1,937,402	FAIR MARKET VALUE	BUILDING IMPROVEMENTS	CONTRIBUTION OF FIXED ASSETS

2

Enter total number of section 501(c)(3) and government organizations

2

3

Enter total number of other organizations

Software ID:

Software Version:

EIN: 20-3000282

Name: NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV , appraisal, other)	(f)Description of non-cash assistance
EDUCATIONAL SCHOLARSHIPS - EAGLE SCOUTS	22	22,000			
EDUCATIONAL SCHOLARSHIPS - ANDERSEN SCHOLARSHIPS	117	71,893			
SPECIFIC ASSISTANCE - JUVENILE DIVERSION	1240	12,400			
SPECIFIC ASSISTANCE - SCOUTREACH	4287	44,067			
SPECIFIC ASSISTANCE - POLARIS	1937	19,374			
SPECIFICE ASSISTANCE - CAMPERSHIPS	769	72,343		FAIR MARKET VALUE	ORGANIZATION WAIVING CAMP FEES
SPECIFIC ASSISTANCE - EXPLORING	700	6,999			
EDUCATIONAL SCHOLARSHIPS - COMMUNITY BUILDER	5	5,000			
EDUCATIONAL SCHOLARSHIPS - MERHAR TSR STAFF	1	1,000			
SPECIFIC ASSISTANCE - REGISTRATION	318	3,186			
SPECIFIC ASSISTANCE - SCOUTREACH CAMPERSHIPS	11		3,073	FAIR MARKET VALUE	ORGANIZATION WAIVING CAMP FEES
SPECIFIC ASSISTANCE - WOODBADGE	4	400			
SPECIFIC ASSISTANCE - PHILMONT	9	3,600			
SPECIFIC ASSISTANCE - STEARNS TRUST	13	2,190			

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC	Employer identification number 20-3000282
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Part I

Questions Regarding Compensation

	Yes	No
1a 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		
☐ First-class or charter travel		
☐ Travel for companions		
☐ Tax idemnification and gross-up payments		
☐ Discretionary spending account		
☐ Housing allowance or residence for personal use		
☐ Payments for business use of personal residence		
☐ Health or social club dues or initiation fees		
☐ Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
☒ Compensation committee		
☒ Independent compensation consultant		
☐ Form 990 of other organizations		
☒ Written employment contract		
☐ Compensation survey or study		
☒ 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		
a Receive a severance payment or change-of-control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only 501(c)(3) and 501(c)(4) organizations only 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		
a The organization?	5a	No
b Any related organization?	5b	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		
a The organization?	6a	No
b Any related organization?	6b	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	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 Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	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	

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

[illegible]

Part III

Supplemental Information

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

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization
NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC

Employer identification number
20-3000282

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
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	1	1,000	FAIR MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	19	287,110	MARKET QUOTES
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (<u>SUPPLIES</u>)	X	21	43,051	FAIR MARKET VALUE
26 Other ► (<u>PRINTING</u>)	X	23	68,798	FAIR MARKET VALUE
POSTAGE AND				
27 Other ► (<u>TRANSPORTATION</u>)	X	7	13,550	FAIR MARKET VALUE
SUPPLIES FOR CAMP				
28 Other ► (<u>MAINTENANCE</u>)	X	18	36,007	FAIR MARKET VALUE
HOSTING COUNCIL'S				
Other ► (<u>WEBSITES</u>)	X	1	3,600	FAIR MARKET VALUE
INTERNET				
Other ► (<u>ACCESS</u>)	X	1	3,000	FAIR MARKET VALUE
Other ► (<u>MISCELLANEOUS</u>)	X	4	5,621	FAIR MARKET VALUE
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?				Yes No
b If "Yes," describe the arrangement in Part II				
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?				Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?				Yes
b If "Yes," describe in Part II				
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II				

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
Third Party Use	Part I, Line 32b	THE ORGANIZATION UTILIZES A CAR DONATION ORGANIZATION TO DISPOSE OF DONATED VEHICLES

SCHEDULE O
 (Form 990)

Department of the Treasury
 Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

**Open to Public
 Inspection**

Name of the organization
 NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA INC

Employer identification number
 20-3000282

Identifier	Return Reference	Explanation
Form 990, Part III, line 3	Changes in Program Services	IN LATE 2009, CLASSROOM LEARNING FOR LIFE PROGRAMS WERE SUBSTANTIALLY ELIMINATED DUE TO BUDGET PRESSURES IN 2009, OVER 19,900 BOYS AND GIRLS (GRADES K-12) WERE SERVED THROUGH 124 EDUCATIONAL PARTNERS
Form 990, Part VI, Section A, line 2		DAN KNUTH AND JOANN KNUTH - FAMILY RELATIONSHIP JEFF PATTISON AND JEFF COLEMAN - BUSINESS RELATIONSHIP SCOTT WOOLERY AND JEFF COLEMAN - BUSINESS RELATIONSHIP MARY CLAIRE OLSON AND JEFF COLEMAN - BUSINESS RELATIONSHIP RICHARD NEUNER AND MARK EUSTIS - BUSINESS RELATIONSHIP
Form 990, Part VI, Section B, line 11		THE FORM 990 IS REVIEWED BY THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS PRIOR TO FILING THIS COMMITTEE HAS BOARD AUTHORITY TO APPROVE THE FORM 990
Form 990, Part VI, Section B, line 12c		EACH YEAR THE OFFICERS, BOARD OF DIRECTORS, AND KEY EMPLOYEES OF THE COUNCIL ARE ASKED TO REVIEW AND SIGN THE CONFLICT OF INTEREST POLICY THESE ARE REVIEWED BY THE CEO AND ANY POTENTIAL CONFLICTS ARE DISCUSSED TO DATE, THE COUNCIL HAS NOT EXPERIENCED ANY CONFLICTS THAT COULD NOT BE ADDRESSED
Form 990, Part VI, Section B, line 15		THE COMPENSATION OF THE CEO IS REVIEWED BY THE CHAIR OF THE BOARD OF DIRECTORS COMPENSATION OF OTHER KEY EMPLOYEES ARE REVIEWED BY THE CEO PERFORMANCE RATINGS BASED ON EACH OF THE CRITICAL ACHIEVEMENTS OR KEY FUNCTIONS ARE DISCUSSED WITH EMPLOYEES THEN A CALCULATION COMPARING SALARY TO THE MIDPOINT OF CLASS FOR EACH EMPLOYEE IS THEN USED TO DETERMINE SALARY INCREASES THE PERFORMANCE RATING SYSTEM, CLASS CHARTS, AND PAY GUIDE CHARTS ARE PROVIDED BY THE NATIONAL BOY SCOUTS OF AMERICA COMPENSATION GROUP
Form 990, Part VI, Section C, line 19		THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY , AND FINANCIAL STATEMENTS OF THE ORGANIZATION ARE A VAILABLE UPON REQUEST
Form 990, Part XI, FINANCIAL STATEMENTS AND REPORTING, Line 2C		THE ACTIVITIES OF THE OVERSIGHT GOVERNING BODY HAVE NOT CHANGED FROM THE PRIOR YEAR

Part III

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

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
---	-------------------------	---	-------------------------------------	--	---------------------------------	--	--------------------------------

Part V

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1)	INDIANHEAD SCOUT CAMPS INC	B	1,937,402
(2)	BOY SCOUTS OF AMERICA TRUST FUND (DBA VIKING TRUST)	C	406,156
(3)	INDIANHEAD COUNCIL TRUST	B	36,531
(4)	INDIANHEAD COUNCIL TRUST	C	463,006
(5)	BOY SCOUTS OF AMERICA TRUST FUND (DBA VIKING TRUST)	B	215
(6)			

Schedule R (Form 990) 2009

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Software ID:

Software Version:

EIN: 20-3000282

Name: NORTHERN STAR COUNCIL BOY SCOUTS OF AMERICA
INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
THOMAS H ALT MD PRESIDENT	2 00	X		X				0	0	0
RICHARD P NEUNER PRESIDENT-ELECT	2 00	X		X				0	0	0
JON R PEDERSON COMMISSIONER	2 00	X		X				0	0	0
JON A THEOBALD IMMEDIATE PAST PRESIDENT	2 00	X		X				0	0	0
E BRADLEY WILSON TREASURER	2 00	X		X				0	0	0
TED J SELBITSCHKA ASSISTANT TREASURER	2 00	X		X				0	0	0
BRAD CHAPIN VP DEVELOPMENT	2 00	X		X				0	0	0
BRIAN BULLOCK VP DISTRICT OPERATIONS	2 00	X		X				0	0	0
DOUGLAS S KING VP PROGRAM	2 00	X		X				0	0	0
MARK EUSTIS VP LEARNING FOR LIFE/EXP	2 00	X		X				0	0	0
RAYMOND WOOD VP SCOUTREACH	2 00	X		X				0	0	0
JOHN G PATTERSON VP CAMPING/PROPERTIES	2 00	X		X				0	0	0
LYNN SWON VP VOLUNTEER DEVELOPMENT	2 00	X		X				0	0	0
DAN KNUTH VP RELATIONSHIPS	2 00	X		X				0	0	0
STEVEN J WILCOX VP TECHNOLOGY	2 00	X		X				0	0	0
ROBERT H SCHULTE VP MEMBERSHIP	2 00	X		X				0	0	0
BILL BROWN VP INNOVATION	2 00	X		X				0	0	0
MICHAEL JONIKAS VP MARKETING	2 00	X		X				0	0	0
JAMES H BRADSHAW DIRECTOR	2 00	X						0	0	0
MICHAEL J CARLSON DIRECTOR	2 00	X						0	0	0
JEFF COLEMAN DIRECTOR	2 00	X						0	0	0
NANCY RANDALL DANA DIRECTOR	2 00	X						0	0	0
GEORGE BALDWIN DIRECTOR	2 00	X						0	0	0
JOHN FALB DIRECTOR	2 00	X						0	0	0
KAY L FREDERICKS DIRECTOR	2 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
EUGENE U FREY DIRECTOR	2 00	X						0	0	0
MIKE GALVIN JR DIRECTOR	2 00	X						0	0	0
DAVID GARFIELD DIRECTOR	2 00	X						0	0	0
JOHN H GUTHMANN DIRECTOR	2 00	X						0	0	0
CR HACKWORTHY DIRECTOR	2 00	X						0	0	0
RICHARD P HALVERSON DIRECTOR	2 00	X						0	0	0
DOUG JAEGER DIRECTOR	2 00	X						0	0	0
HONG HUIE DIRECTOR	2 00	X						0	0	0
KEITH KAMRATH DIRECTOR	2 00	X						0	0	0
THOMAS P KANE DIRECTOR	2 00	X						0	0	0
SKIP KRAWCZYK DIRECTOR	2 00	X						0	0	0
KEVIN KUHN DIRECTOR	2 00	X						0	0	0
MICHAEL LE JEUNE DIRECTOR	2 00	X						0	0	0
JAMES A LEE DIRECTOR	2 00	X						0	0	0
JOHN MARCH DIRECTOR	2 00	X						0	0	0
MIKE BERNASKI DIRECTOR	2 00	X						0	0	0
CORNELL MOORE DIRECTOR	2 00	X						0	0	0
ALAN BERNICK DIRECTOR	2 00	X						0	0	0
JEFF PATTISON DIRECTOR	2 00	X						0	0	0
RANDY PEARCE DIRECTOR	2 00	X						0	0	0
PATRICK W RILEY DIRECTOR	2 00	X						0	0	0
ROBERT W ROSENE DIRECTOR	2 00	X						0	0	0
BILL BRODY DIRECTOR	2 00	X						0	0	0
RICK SHAEFFER DIRECTOR	2 00	X						0	0	0
BOB STROM DIRECTOR	2 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
FRITZ CORRIGAN DIRECTOR	2 00	X						0	0	0
STEVEN WEEKES DIRECTOR	2 00	X						0	0	0
PHIL JOHNSON DIRECTOR	2 00	X						0	0	0
JOANN C KNUTH DIRECTOR	2 00	X						0	0	0
RICHARD R LANCASTER DIRECTOR	2 00	X						0	0	0
WESLEY LASESKI DIRECTOR	2 00	X						0	0	0
MARY CLAIRE OLSON DIRECTOR	2 00	X						0	0	0
ALBERTO QUINTELA JR DIRECTOR	2 00	X						0	0	0
DAN SEGERSIN DIRECTOR	2 00	X						0	0	0
SCOTT WOOLERY DIRECTOR	2 00	X						0	0	0
DAVID L WETTERGREEN DIRECTOR	2 00	X						0	0	0
MARTHA WEAVER DIRECTOR	2 00	X						0	0	0
BRANDON MAVES DIRECTOR	2 00	X						0	0	0
TONY LEUNG DIR OF DEVELOPMENT	2 00	X						0	0	0
JOHN ANDREWS SCOUT EXECUTIVE/CEO	40 00			X				233,560	0	17,154
PAULA MILLER CHIEF FINANCIAL OFFICER	40 00			X				99,691	0	13,559
JEFF SULZBACH DIR OF DEVELOPMENT	40 00					X		113,850	0	13,492
DOUG NELSON DIR OF FIELD SERVICE	40 00					X		115,623	0	16,104