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932001 02-04-10

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)

OMB No 1545-0047

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

Open to Public Inspection

A_F	or the	2009 calendar year, or tax year beginning and ending	
B c	heck if	Please C Name of organization	D Employer identification number
ap	plicable	USE IRS BOY SCOUTS OF AMERICA, POTAWATOMI AREA	
	Addres change	s   label or   COUNCIL-OPERATING	
	Name change	type Doing Business As	39-0806342
	Initial return	Number and street (or P.O. box if mail is not delivered to street address) Room/si	· ·
	Termin- ated	Specific   8 0 4 BLUEMOUND ROAD	262-544-4881
	Amend return	ed tions City or town, state or country, and ZIP + 4	G Gross receipts \$ 2,210,172
	Application	MAURESHA, WI JJ100-1090	H(a) Is this a group return
	pendin	F Name and address of principal officer.PATRICK SCHERER	for affiliates? Yes X No
		SAME AS C ABOVE	H(b) Are all affiliates included? Yes No
		mpt status X 501(c) ( 3 ) ◀ (insert no.) 4947(a)(1) or 527	If "No," attach a list (see instructions)
		e: ▶ WWW.PACBSA.ORG	H(c) Group exemption number ► 1761
			ear of formation: 1931 M State of legal domicile: W
Pa	rt I	Summary	
ø	1 1	Briefly describe the organization's mission or most significant activities <b>SCOUTING</b>	
Activities & Governance	-		
e.	_	Check this box   if the organization discontinued its operations or disposed of m	
١٨		Number of voting members of the governing body (Part VI, line 1a)	3 6
8		Number of independent voting members of the governing body (Part VI, line 1b)	4 6
ies		Total number of employees (Part V, line 2a)	5 6
Ĭ.		Total number of volunteers (estimate if necessary)	6 261
P Ct		Total gross unrelated business revenue from Part VIII, column (C), line 12	7a 0
_	b_	Net unrelated business taxable income from Form 990-T, line 34	7ь 0
			Prior Year Current Year
ē		Contributions and grants (Part VIII, line 1h)	691,932. 458,569
Revenue		Program service revenue (Part VIII, line 2g)	<u>371,720.</u> <u>427,349</u>
ě		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<24,022.> 29,348
_	11 (	Other revenue (Part VIII, column A) her 5, 40, 9c, 10c, and 11e)	443,510. 467,512
$\perp$	12	Total revenue - add lines & through F1 (must equal Part) III, column (A), line 12)	1,483,140. 1,382,778
	13 (	Grants and similar amounts paid (Part IX, column (A) (Pas 1-3) Benefits paid to or for நீழ்ஸ்க்சிசிart IX, column (A), (in e 4)	346. 1,299
ဖ		Salaries, other compensation, employee benefits (Parch, column (A), lines 5-10)	944,376. 787,556
Expenses			1,759.
e e	b ·	Professional fundraising fees (Part X column (A), line Tie)  Total fundraising expenses (Part X column (A); line 25)  124,359.	
ũ		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	652,201. 670,467
		Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,598,682. 1,459,322
		Revenue less expenses Subtract line 18 from line 12	<115,542.> <76,544
Ses			Beginning of Current Year End of Year
sets	20	Total assets (Part X, line 16)	2,432,916. 2,346,635
ABS	21	Total liabilities (Part X, line 26)	289,420. 275,074
藝	22	Net assets or fund balances Subtract line 21 from line 20	2,143,496. 2,071,561
Ra	20 21 22 1rt II	Signature Block	
Z		Under penalties of perjury, parectage that I have examined this return, including accompanying schedules and stateme and complete Deplaration of preparer (other than officer) is based on all information of which preparer has any knowle	nts, and to the best of my knowledge and belief, it is true, correct,
7			
Sigr	1	Fluck drum	5/11/2010
Here	е	Signature of officer	Date /
		PATRICK SCHERER, SCOUT EXECUTIVE	
 		Type or print name and title	
Paid		Preparer's Date	Check if Preparer's identifying number (see instructions)
	arer's	signature DANIEL R. BROPHEY 05/03/10	
		Firm's name (or yours if REILLY, PENNER & BENTON LLP	EIN ►
<b>≡ti</b> se	UNIY	self-employed), 1233 N. MAYFAIR ROAD, STE 302	
		address, and ZIP+4 MILWAUKEE, WI 53226	Phone no. ► (414) 271-780
May	tha IE	RS discuss this return with the preparer shown above? (see instructions)	X Yes N

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

Form 990 (2009)

(Code	) (Expenses \$	including grants of \$	) (Revenue \$	qe'n - 1
		-		
		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
Other program	services (Describe in Schedule O.)			
(Expenses \$	including grants of \$	) (Revenue \$	)	
Total program	service expenses >\$ 1,237,	973.		

Form 990 (2009) COUNCIL-OPERATING
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	X	<u></u>
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	<u> </u>
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			İ
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		X
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		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? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		Х
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		Х
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?		<u> </u>	
	If "Yes," complete Schedule D, Part V	10		х
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	Х	
•	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI.	ĺ		
•	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	ŀ		
	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	х	
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			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
ь	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		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? If "Yes," complete Schedule F, Part II	15		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? If "Yes," complete Schedule F, Part III	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		Х
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	х	
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		х
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
			990 /	

Form 990 (2009) COUNCIL-OPERATING

Part IV Checklist of Required Schedules (continued)

			Yes	No
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? If "Yes," complete Schedule I, Parts I and II	21		X
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? If "Yes," complete Schedule I, Parts I and III	22_		<u>X</u>
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	<u> </u>	<u> X</u>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K If "No", go to line 25	24a	<u> </u>	X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	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	<u> </u>	
ď	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? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
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? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial		1	
	contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete	ł		
	Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV	1		
	instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
С	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 direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	Х	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity?			
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?			
	If "Yes," complete Schedule R, Part V, line 2	35		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		_X_
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	X	
		Form	990 (	2009)

Form 990 (2009) COUNCIL-OPERATING <u>39-0806</u>342 Statements Regarding Other IRS Filings and Tax Compliance Yes No 1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns Enter -0- if not applicable 0 1a 0 b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, 60 filed for the calendar year ending with or within the year covered by this return 2a X b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) X 3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? За b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b 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 4a **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 X b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b 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? X 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b Organizations that may receive deductible contributions under section 170(c). 7 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? X 7a X b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? X 7с d If "Yes," indicate the number of Forms 8282 filed during the year Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e X Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f 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 X 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 Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966? 9a Did the organization make a distribution to a donor, donor advisor, or related person? 9b Section 501(c)(7) organizations. Enter. Initiation fees and capital contributions included on Part VIII, line 12 10a

Form	ggn	(2000

12a

10b

11a

11b

11

b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

b If "Yes," enter the amount of tax-exempt interest received or accrued during the year

Gross income from other sources (Do not net amounts due or paid to other sources against

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?

Section 501(c)(12) organizations, Enter: Gross income from members or shareholders

amounts due or received from them.)

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Form 990 (2009) COUNCIL-OPERATING 39-0806342 Page
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

Sec	tion A. Governing Body and Management							
					Yes	No		
1a	Enter the number of voting members of the governing body	1a	62					
b	Enter the number of voting members that are independent	1b	62		ľ			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship v	vith any other			Ì			
	officer, director, trustee, or key employee?		- 1	2	X			
3	Did the organization delegate control over management duties customarily performed by or under the c	lirect supervision				•••		
	of officers, directors or trustees, or key employees to a management company or other person?	•		3		_x		
4	Did the organization make any significant changes to its organizational documents since the prior Form	990 was filed?		4		X		
5	Did the organization become aware during the year of a material diversion of the organization's assets?			5		X		
6	Does the organization have members or stockholders?			6	х			
7a	Does the organization have members, stockholders, or other persons who may elect one or more members	bers of the						
	governing body?			7a	_x			
b	Are any decisions of the governing body subject to approval by members, stockholders, or other perso	ns?		7b	х			
8	Did the organization contemporaneously document the meetings held or written actions undertaken du		Γ					
	by the following.	• ,						
а	The governing body?			8a	х			
b	Each committee with authority to act on behalf of the governing body?			8b	х			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reach	ed at the						
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9		X		
Sec.	tion B. Policies (This Section B requests information about policies not required by the Internal Reve	enue Code )						
			_		Yes	No		
10a	Does the organization have local chapters, branches, or affiliates?			10a	Х			
b	If "Yes," does the organization have written policies and procedures governing the activities of such characteristics.	apters, affiliates,			ŀ			
	and branches to ensure their operations are consistent with those of the organization?			10b	X			
11								
11A	1A Describe in Schedule O the process, if any, used by the organization to review this Form 990.							
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13		L	12a	Х			
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could	give rise						
	to conflicts?			12b	X			
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye	es," describe		Ì				
	In Schedule O how this is done		ŀ	12c	X			
13	Does the organization have a written whistleblower policy?	•	-	13	X			
14	Does the organization have a written document retention and destruction policy?		-	14	Х			
15	Did the process for determining compensation of the following persons include a review and approval by	y independent	1					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		- 1					
	The organization's CEO, Executive Director, or top management official		Г	15a	X	**		
b	Other officers or key employees of the organization		-	15b		<u>X</u>		
ıe_	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)	-4	ľ		ļ			
ioa	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement taxable entity during the year?	nt with a		40-	i	v		
_	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evalua	to ita partiaination	H	16a		<u> </u>		
U	in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization		- 1					
	exempt status with respect to such arrangements?	zations		16b	ŀ			
ec	tion C. Disclosure			100				
17	List the states with which a copy of this Form 990 is required to be filed ►WI							
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (5	01(c)(3)s only) avail	able fo	or				
	public inspection. Indicate how you make these available. Check all that apply	- 1-11-10 0111111		-				
	Own website X Another's website Upon request							
9	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conf	flict of interest polic	y, and	l finar	ncial			
	statements available to the public.		y,					
20	State the name, physical address, and telephone number of the person who possesses the books and	records of the orga	nızatı	on 🕨				
	COUNCIL BOOKKEEPER - 262-544-4881	3-		•				
	804 BLUEMOUND ROAD, WAUKESHA, WI 53188-1698							

COUNCIL-OPERATING

39-0806342

Form 990 (2009) Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors** 

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed.
- 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. 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

(A)	(B)	(C) Position						(D)	(E)	(F)
Name and Title	Average hours per			Pos all 1			ly)	Reportable compensation from	Reportable compensation from related	Estimated amount of other
	week	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
DON REINICKER										
PRESIDENT	1.00	X						0.	0.	0.
R. LAURENCE SCHOENBERGER										
IMMEDIATE PAST PRESIDENT	1.00	X						0.	0.	0.
JOHN SCHWAB									_	
EXECUTIVE VICE-PRESIDENT	1.00	X					_	0.	0.	0.
KATHLENE SISSON	4 00									
COUNCIL COMMISSIONER	1.00	X				_	_	0.	0.	0.
TOM MCMAHON	1 00	7.							•	•
ASSISTANT COUNCIL COMMIS	1.00	X					_	0.	0.	0.
MIKE SCHMELING TREASURER	1.00	x						0.	0.	0
MARTIN JANNSEN	1.00	Λ						U.	U •	0.
ASSISTANT TREASURER	1.00	х						0.	0.	0.
RON LIEBL	1.00	1					_	0.	0.	<u> </u>
MEMBER	1.00	x						0.	0.	0.
J. BERNARD FIEDLER										
MEMBER	1.00	x						0.	0.	0.
R. LAURENCE SCHOENBERGER										
MEMBER	1.00	X						0.	_ 0.	0.
BRETT MILLER										
MEMBER	1.00	X						0.	0.	0.
TOM HOCHULI										
MEMBER	1.00	X						0.	0.	0.
GEOFFREY BLAESING										
MEMBER	1.00	X						0.	0.	0.
JAMES MURRAY JR.										
MEMBER	1.00	X		_				0.	0.	0.
BART ADAMS				.					_	_
MEMBER	1.00	Х		_				0.	0.	0.
JACK ALBERT	1 00								_	•
MEMBER	1.00	Х		$\dashv$				0.	0.	0.
MARTA BARTOLACCI MEMBER	1 00								_	0
MEMDEK	1.00	X		i				0.	0.	0.

JAMES BERES MEMBER JOHN BORDEN MEMBER ERIK BREKKE MEMBER EUGENE BURKE MEMBER DEAN CASPER MEMBER JOSEPH COMO	1.00 1.00 1.00 1.00	X Individual trustee or director		Position all t	hat			Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estima amour othe compens from torganiza and relations	nt of er sation the ation ated
MEMBER JOHN BORDEN MEMBER ERIK BREKKE MEMBER EUGENE BURKE MEMBER DEAN CASPER MEMBER	1.00 1.00 1.00 1.00	x x									0.
JOHN BORDEN MEMBER ERIK BREKKE MEMBER EUGENE BURKE MEMBER DEAN CASPER MEMBER	1.00 1.00 1.00 1.00	x x									
ERIK BREKKE MEMBER EUGENE BURKE MEMBER DEAN CASPER MEMBER	1.00	x									
MEMBER EUGENE BURKE MEMBER DEAN CASPER MEMBER	1.00	x						0.	0.		0.
EUGENE BURKE MEMBER DEAN CASPER MEMBER	1.00	x						0.	0.		0.
DEAN CASPER MEMBER	1.00			- 1							
MEMBER		х						0.	0.		0.
		X		ł							_
OOSEFH COMO	1.00							0.	0.	<u> </u>	0.
MEMBER	1 2000	x						0.	0.		0.
CHARLES COUSLAND	1										
MEMBER	1.00	Х						0.	0.		0.
JEAN CRUIKSHANK	1 00	,,							0		•
MEMBER TOM CURL	1.00	X					_	0.	0.		0.
MEMBER	1.00	х						0.	0.		0.
JOHN CURTIS, SR.											
MEMBER	1.00	X						0.	0.		0.
1b Total						<u> </u>		0.	99,159.	13,	<u>077.</u>
2 Total number of individuals (including but r compensation from the organization	not limited to th	ose	liste	d ab	ove	e) wh	o re	ceived more than \$100	,000 in reportable		0
compensation from the organization					_		•			Yes	
3 Did the organization list any former officer	, director or tru	stee	, key	em	ploy	ee,	or h	ighest compensated en	nployee on		
line 1a? If "Yes," complete Schedule J for s										3	X
4 For any individual listed on line 1a, is the si			-						he organization		
<ul><li>and related organizations greater than \$15</li><li>Did any person listed on line 1a receive or</li></ul>									ces rendered to	4	X
the organization? If "Yes," complete Sched	•			0	۷.,	a i i i	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		ocs rendered to	5	x
Section B. Independent Contractors											
1 Complete this table for your five highest countries the organization. NONE	ompensated inc	lepe	nde	nt co	ontra	acto	rs th	nat received more than S	\$100,000 of compens	ation from	
(A) Name and business	s address							(B) Description of se	ervices C	(C) compensati	ion
	_									·	
							_				
	.=						-				
	· <del>-</del> ·-						-		-	<del></del>	
2 Total number of independent contractors (	including but n	ot lin	nıtec	l to t	thos	e lıs	ted	above) who received me	ore than		

BOY SCOUTS OF AMERICA, POTAWATOMI AREA COUNCIL-OPERATING

			CIT-OPEK	ATING			39-0806	342 Page 9
Ра	rt VII	II Statement of Reve	nue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
ts ts	1 a	Federated campaigns	1a	205,063.			_	
Contributions, gifts, grants and other similar amounts		Membership dues	1b					
g,E		Fundraising events	1c			+		
# Z		Related organizations	1d					
S, E		Government grants (contribu						
is is		All other contributions, gifts, grain		<del> </del>				
le et	•	similar amounts not included abo		253,506.				
	0	Noncash contributions included in line		4,085.				
Se	h	Total. Add lines 1a-1f	- · · · · · · · · · · · · · · · · · · ·	<u> </u>	458,569.			
				Business Code				
ابو	2 a	CAMPING REVENUE	Ε	721210	314,365.	314,365.		
ξ		ACTIVITY REVEN		900099	112,984.	112,984.		
Program Service Revenue	c							
e an	d							
P.	е							
4	f	All other program service rev	enue					
	g	Total. Add lines 2a-2f		<b></b>	427,349.			
	3	Investment income (including	dividends, inte	rest, and				
		other similar amounts)		<b>&gt;</b>	33,333.			33,333.
ŀ	4	Income from investment of ta	x-exempt bond	proceeds >				
	5	Royalties .						
			(i) Real	(II) Personal	Ì			
	6 a	Gross Rents		_				
	b	Less: rental expenses						
	С	Rental income or (loss)						
İ	d	Net rental income or (loss)		<b>•</b>				
	7 a	Gross amount from sales of	(ı) Securities	(II) Other				
		assets other than inventory		500.				
ŀ	b	Less: cost or other basis						
		and sales expenses		4,485.				
l	С	Gain or (loss)		<3,985.				
Ī	d	Net gain or (loss)		<b>&gt;</b>	<3,985.	> <3,985.	•	
Other Revenue	8 a	Gross income from fundraisir including \$contributions reported on line	of					
٦		Part IV, line 18		230,867.				
흵	b	Less direct expenses		111,496.				
0	С	Net income or (loss) from fund		<b>•</b>	119,371.	119,371.		
	9 a	Gross income from gaming a	ctivities See		•			
		Part IV, line 19	ā	a				
	b	Less: direct expenses	. t	,				
		Net income or (loss) from gan	ning activities	<b>•</b>				
	10 a	Gross sales of inventory, less	returns					<del>-</del>
		and allowances	á	1012965.				
	b	Less. cost of goods sold		711,413.				
L	С	Net income or (loss) from sale		<b>•</b>	301,552.	301,552.		
Γ		Miscellaneous Revenu		Business Code				<u> </u>
	11 a	MISCELLANEOUS 1	INCOME	900099	46,589.			46,589.
	b							
	С							
	d	All other revenue						
	е	Total. Add lines 11a-11d		<b>•</b>	46,589.			
	12	Total revenue. See instructions.		<b> </b>	1,382,778.	844,287.	0.	79,922.
932008	10							Form <b>990</b> (2009)

39-0806342 Page **10** 

Part IX | Statement of Functional Expenses

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

	All other organizations must compl		not required to comple		
	not include amounts reported on lines 6b, 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				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22	1,299.	1,299.		
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	112,236.	91,192.	8,194.	12,850.
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	539,240.	458,378.	31,482.	49,380.
8	Pension plan contributions (include section 401(k)				-
	and section 403(b) employer contributions)				
9	Other employee benefits	77,395.	64,269.	5,110.	8,016.
10	Payroll taxes	58,685.	49,192.	3,696.	5,797.
11	Fees for services (non-employees)				
а	Management				
b	Legal			_	
С	Accounting	15,400.		15,400.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other	11,486.	9,170.	824.	1,492.
12	Advertising and promotion				
13	Office expenses	33,525.	27,285.	2,429.	3,811.
14	Information technology				
15	Royalties				
16	Occupancy	59,982.	56,506.	1,353.	2,123.
17	Travel	28,060.	23,847.	1,640.	2,123. 2,573.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	13,452.	11,811.	639.	1,002.
20	Interest	1,080.	877.	79.	124.
21	Payments to affiliates	21,916.	21,916.		
22	Depreciation, depletion, and amortization	95,177.	77,483.	6,889.	10,805.
23	Insurance	35,927.	31,165.	1,854.	2,908.
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.)				
а	PROGRAM SUPPLIES & EXPE	315,847.	297,906.	924.	17,017.
b	MISCELLANEOUS	32,045.	13,703.	16,432.	1,910.
c	RECOGNITION AWARDS	6,570.	1,974.	45.	4,551.
d		3,3,0.	<u></u>		<u> </u>
e					
e f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	1,459,322.	1,237,973.	96,990.	124,359.
26	Joint costs Check here If following	1, 200, 3660	<u> </u>	90,9900	144,333.
20	SOP 98-2. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation				
	ococanonal campaign and fundraising solicitation				

COUNCIL-OPERATING

Pa	rt X	Balance Sheet			
			(A) Beginning of year		(B) End of year
	1	Cash · non-interest-bearing	199,014.	1	207,477.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	77,696.	3	32,784.
	4	Accounts receivable, net	125,848.	4	69,430.
	5	Receivables from current and former officers, directors, trustees, key			
		employees, and highest compensated employees. Complete Part II	İ		
	İ	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	
ets	7	Notes and loans receivable, net	10.410	7	4.4.050
Assets	8	Inventories for sale or use	19,442.	8	14,853.
	9	Prepaid expenses and deferred charges	37,330.	9	107,780.
	10a		7.3		
	١.	basis Complete Part VI of Schedule D 10a 2,787,7'			1 014 211
	Į.	Less: accumulated depreciation 10b 873, 4	62. 1,973,586.	10c	1,914,311.
	11	Investments - publicly traded securities Investments - other securities. See Part IV, line 11		11	· ·
	12	Investments - other securities. See Part IV, line 11	-	12	
	13 14	Intangible assets		13 14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	2,432,916.	16	2,346,635.
	17	Accounts payable and accrued expenses	87,051.	17	35,560.
	18	Grants payable	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	18	
	19	Deferred revenue	62,578.	19	147,022.
	20	Tax-exempt bond liabilities	, , , , , , , , , , , , , , , , , , , ,	20	
S	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
Liabilities	22	Payables to current and former officers, directors, trustees, key employees,	,		
iabi		highest compensated employees, and disqualified persons. Complete Part	II		
		of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	82,691.	23	28,846.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D	57,100.	25	63,646.
	26	Total liabilities. Add lines 17 through 25	289,420.	26	<u>275,074.</u>
		Organizations that follow SFAS 117, check here   X and complete	te		
es		lines 27 through 29, and lines 33 and 34.			
auc	27	Unrestricted net assets	2,097,292.	27	2,052,313.
Bal	28	Temporarily restricted net assets	46,204.	28	19,248.
P	29	Permanently restricted net assets		29	
Ī.		Organizations that do not follow SFAS 117, check here   and			
SO		complete lines 30 through 34.			
Net Assets or Fund Balances	30	Capital stock or trust principal, or current funds		30	
As	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net	32	Retained earnings, endowment, accumulated income, or other funds	2 142 406	32	2 071 561
_	33	Total liabilities and not specify find belongs	2,143,496.	33	2,071,561.
	34	Total liabilities and net assets/fund balances	2,432,916.	34	2,346,635.

Form 990 (2009) COUNCIL-OPERATING 39-0806342 Page 12 Part XI Financial Statements and Reporting Yes No X Accrual Accounting method used to prepare the Form 990 \_\_\_\_ Cash If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O Were the organization's financial statements compiled or reviewed by an independent accountant? 2a b Were the organization's financial statements audited by an independent accountant? 2b c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? 2c X If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. 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. X Separate basis Consolidated basis 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 За 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

Form **990** (2009)

### **SCHEDULE A**

(Form 990 or 990-EZ)

**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

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

BOY SCOUTS OF AMERICA, POTAWATOMI AREA COUNCIL-OPERATING

Employer identification number

39-0806342

Part I	Reason	for Public Cha	rity Status (All organiz	zations mu	st comple	te this par	t ) See ins	tructions				
he organ			because it is (For lines						_			
1			es, or association of chur					١.				
2			70(b)(1)(A)(ii). (Attach So				· · · · · · · ·	•				
з 🔲			ital service organization			170(b)(1)	(A)(iii).					
4 🔲			operated in conjunction					)(b)(1)(A)(i	ii). Enter th	ne hospital	l's nam	ne.
	city, and stat		, ,					· (-)( ·)(· ·)(·	,.			,
5	•		benefit of a college or u	niversity o	wned or o	perated by	, a govern	mental un	ıt describe	d in		
-		(b)(1)(A)(iv). (Comp				, , , , , , , , , , , , , , , , , , , ,	, 30					
6 🗔			nent or governmental uni	it describer	d in sectio	n 170/h\/	1\/A\/\\)					
7 X			ceives a substantial part					or from the	neneral n	uhlic desc	ribed i	n
	_	(b)(1)(A)(vi). (Comple	•	or no oupp		govonini	onica anni c	51 11 Q111 G1C	gonorai p	abiio acso	, ibca i	
8 🔲			section 170(b)(1)(A)(vi).	(Complete	Part II \							
9 🗍						rom contr	ibilitions n	namharch	in face an	d aross ro	cointe	from
• —	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.											
					,,	1011100000	acquired t	y ale orge	inzation a	itoi ourio c	,0, 137	J.
10	See section 509(a)(2). (Complete Part III )  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											
	_	<del>-</del>	ations described in secti							•		-
							-,		-/(-/-			
	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											
е 🔙			at the organization is not			-	•	r more dis				n
			than one or more publicly			_	-		•			
f		_	tten determination from t		-				· // / · ·		<b>(-7(-7</b>	
	_	rganization, check t			•		, ,,					
g	Since Augus	t 17, 2006, has the	organization accepted ar	ny gift or co	ontribution	from any	of the foll	owing per	sons?			
_	(i) A perso	n who directly or inc	directly controls, either al	lone or tog	ether with	persons o	described	ın (ıı) and (	iii) below,		Yes	No
	the gov	erning body of the s	upported organization?							11g(i)		
	(ii) A family	member of a perso	n described in (i) above?	•						11g(ii)		
	(iii) A 35% (	controlled entity of a	a person described in (i) o	or (ii) above	∍? .					11g(iii)		
h	Provide the f	ollowing information	about the supported or	ganization	(s)							
	of supported anization	(ii) EIN	(iii) Type of organization	(iv) Is the o			u notify the	(vi) Is organizati (i) organiz	on in col.	(vii) An	nount o	f
u. 9.			(described on lines 1-9 above or IRC section	governing	document?	(i) of you	r support?	U.S	.7	Зар	port	
			(see instructions))	Yes	No	Yes	No	Yes	No			
					-							
				i								
					<u>-</u>					·		
	·								<u> </u>			
									]			
								-				
otal												

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

Schedule A (Form 990 or 990-EZ) 2009

39-0806342 Page 2 Schedule A (Form 990 or 990-EZ) 2009 COUNCIL-OPERATING Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (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 789,808. 1034405. 1084821. 691,932. 458,569. include any "unusual grants") 4059535. 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 1034405. 1084821. 789,808. 691,932. 458,569. 4059535. 4 Total, Add lines 1 through 3 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) 61,149. 3998386. 6 Public support. Subtract line 5 from line 4 **Section B. Total Support** Calendar year (or fiscal year beginning in) (a) 2005 (b) 2006 (c) 2007(d) 2008 (e) 2009 (f) Total 789,808 1034405. 1084821 691,932. 458,569 4059535. Amounts from line 4 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties 32,687. 39,845. 59,886. 60,212. 33,333. 225,963. and income from similar sources Net income from unrelated business activities, whether or not the business is regularly carried on 10 Other income. Do not include gain or loss from the sale of capital 30,210 16,801 17,391 46,043. 46,586. 157,031. assets (Explain in Part IV) 4442529. 11 Total support. Add lines 7 through 10 5,193,238. 12 Gross receipts from related activities, etc. (see instructions) 12 13 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 90.00 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) 14 % 15 Public support percentage from 2008 Schedule A, Part II, line 14 91.03 15 % 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  $\triangleright \mathbf{X}$ stop here. The organization qualifies as a publicly supported organization b 33 1/3% support test - 2008, If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 17a 10% -facts-and-circumstances test - 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

Schedule A (Form 990 or 990-EZ) 2009

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.

Section A. Public Support				7 Complete on	y ii you checked the b	OX OII line 9 OI Part
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and	(4) 2000	(5) 2000	(0,200.	(4) 2000	(6) 2000	(i) Total
membership fees received (Do not						
include any "unusual grants.")						
2 Gross receipts from admissions,					-	
merchandise sold or services per-						
formed, or facilities furnished in						
any activity that is related to the						
organization's tax-exempt purpose	<del></del>	<u> </u>	<u></u>			
3 Gross receipts from activities that						
are not an unrelated trade or bus-						
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to					İ	
or expended on its behalf						
5 The value of services or facilities		-				·
furnished by a governmental unit to						
the organization without charge					<del> </del>	
6 Total. Add lines 1 through 5		ļ. <u> </u>			-	
7a Amounts included on lines 1, 2, and					1	
3 received from disqualified persons				<u></u>		
<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		1				]
amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)				<del>                                     </del>		
Section B. Total Support		<u> </u>		1		<u> </u>
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	(4) 2000	(2) 2000	(0,200.	(4) 2000	(6) 2000	(i) Total
10a 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						
c Add lines 10a and 10b						
11 Net income from unrelated business						
activities not included in line 10b,						
whether or not the business is regularly carried on						
12 Other income Do not include gain					<del>                                     </del>	
or loss from the sale of capital						
assets (Explain in Part IV.)			<u></u>		-	
13 Total support (Add lines 9, 10c, 11, and 12)	<u> </u>	- 6	1 ( ) ( ) ( )	<u> </u>	504( )(0)	<u> </u>
14 First five years. If the Form 990 is for the	ne organization	s first, second, thir	α, tourth, or tiπh ta	ax year as a section	on 501(c)(3) organiz	ation,
check this box and stop here Section C. Computation of Public	Support Pe	ercentage				
15 Public support percentage for 2009 (lin			solumn (fl)		45	
16 Public support percentage from 2008 S		•	Joidinin (1))		15	9
Section D. Computation of Invest			·	<u>.</u>	110	
17 Investment income percentage for 200			ne 13 column (fl)		17	9
18 Investment income percentage from 20			ic ro, column (ijj			
			on line 44 c==15	15	18   33 1/3% and line 1	9
19a 33 1/3% support tests - 2009. If the or						/ IS not
more than 33 1/3%, check this box and						▶∟
b 33 1/3% support tests - 2008. If the or						and
line 18 is not more than 33 1/3%, check					_	▶ <u>∟</u>
20 Private foundation. If the organization	did not check a	box on line 14, 19	a, or 19b, check th	nis box and see in	structions	▶
				Sci	hedule A (Form 99	0 or 990-EZ) 200

### 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.

2009
Open to Public Inspection

Name of the organization

BOY SCOUTS OF AMERICA, POTAWATOMI AREA COUNCIL-OPERATING

Employer identification number 39-0806342

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 Total number at end of year Aggregate contributions to (during year) Aggregate grants from (during year) 3 Aggregate value at end of year 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? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990. Part IV. line 7. 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 important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year a Total number of conservation easements 2a Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06 2d Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of | Yes violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year > \$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 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 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 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 Assets included in Form 990, Part X

_	hedule D (Form 990) 2009 COUNCIL-OPERATING 39-0806342 Page 2									
Pa	rt III   Organizations Maintaining C	Collections of A	rt, His	torical Tr	easures,	or Othe	r Simil	ar Asse	ets (continu	ued)
3	Using the organization's acquisition, accessi	on, and other record	ds, chec	k any of the	following that	at are a sig	gnificant	use of its	collection	tems
	(check all that apply)									
а	Public exhibition	c	ı 🔲	Loan or exc	hange progr	ams				
b	Scholarly research	e		Other						
С	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explai	n how ti	hev further t	he organizat	ion's exen	not ouro	ose in Pa	rt XIV	
5	During the year, did the organization solicit of				_					
	to be sold to raise funds rather than to be m						400010		☐ Yes	☐ No
Pa	rt IV Escrow and Custodial Arran					s" to Form	1990 Pa	art IV line		
	reported an amount on Form 990, Pa		o.o o.;	gainzanon a		0 10 1 0111	1000,10	211 14, 11110	. 0, 01	
1a	Is the organization an agent, trustee, custod	<del></del>	lary for	contribution	s or other as	seats not	ncluded			
	on Form 990, Part X?	ian or other intermet	21G1 y 101	CONTRIBUTION	is or other at	33013 1101 1	HOIGGGG		Yes	□ No
h	If "Yes," explain the arrangement in Part XIV	and complete the fo	llowing	table:				L	1 162	NO
	ii res, explain the arrangement iiii art xiv	and complete the ic	MOWING	labio.					Amarint	
_	Beginning balance						4-		Amount	
C C	Additions during the year						1c			_
u	9					•	1d			
	Distributions during the year					•	1e			
f	Ending balance	000 5 1 1 1	010				1f		¬	<del></del>
	Did the organization include an amount on F	orm 990, Part X, line	217					. L	_ Yes	∐ No
Pa	If "Yes," explain the arrangement in Part XIV	£ 11		W. / U. A T -	. 000 D. I					
Га	t V Endowment Funds. Complete r				T			<del></del>	т	
_		(a) Current year	(b) F	Prior year	(c) Two yea	rs back	<b>d)</b> Three y	ears back	(e) Four ye	ears back_
1a	Beginning of year balance		<del></del>						-	
b	Contributions									
С	Net investment earnings, gains, and losses								ļ	
d	Grants or scholarships								<u> </u>	
е	Other expenditures for facilities								-	
	and programs		_							
f	Administrative expenses									
g	End of year balance								1	
2	Provide the estimated percentage of the year	r end balance held a	ıs.							
а	Board designated or quasi-endowment		_%							
b	Permanent endowment	%								
C	Term endowment	%								
За	Are there endowment funds not in the posse	ssion of the organiza	ation tha	at are held a	nd administe	ered for the	e organiz	zation		
	by <sup>.</sup>								Y	es No
	(i) unrelated organizations								3a(i)	
	(ii) related organizations								3a(ii)	
b	b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?									
4	Describe in Part XIV the intended uses of the									
Pai	t VI Investments - Land, Building	s, and Equipme	ent. Se	e Form 990	, Part X, line	10			-	
	Description of investment	(a) Cost or o	ther	(b) Cost	or other	(c) Acc	cumulate	ed	(d) Book v	alue
		basis (investr	nent)	, , ,	(other)		reciation			
1a	Land			2	5,575.				25	,575.
	Buildings				8,138.	6	21,9	49.	1,746	
С	Leasehold improvements									<u> </u>
d	Equipment			32	5,083.	1	96,0	22.	129	,061.
	Other				8,977.		55,4			,486.

Schedule D (Form 990) 2009

1,914,311.

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

Schedule D'(Form 990) 2009 COUNCIL-OF Part VII Investments - Other Securities.	PERATING	10	39	-0806342 Page 3
(a) Description of security or category (including name of security)	(b) Book value		(c) Method of valua	
Financial derivatives			•	<del></del>
Closely-held equity interests				
Other				
		- " - " - " - " - " - " - " - " - " - "		
				<del></del>
		-		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶				
Part VIII Investments - Program Related.		l		
— · · · · · · · · · · · · · · · · · · ·		ille 13	(c) Method of valua	ation:
(a) Description of investment type	(b) Book value	Cos	st or end-of-year mar	
Table (Calife) and a supl Form COO Bart V and (B) line 40.				
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶ Part IX Other Assets. See Form 990, Part X, III				
	a) Description			(b) Book value
	1			
Takel (Column (b) must equal Form 000, Part V, cal (P) I	line 15 \	<u> </u>		
Total. (Column (b) must equal Form 990, Part X, col (B) Il Part X Other Liabilities. See Form 990, Part	111e 15 ) X line 25			· <u>-</u>
1. (a) Description of liability	74, 1110 20.	(b) Amount		
Federal income taxes		, ,		
OTHER CURRENT LIABILITIES		1,625.		
CUSTODIAL ACCOUNTS		62,021.		

63,646. Total. (Column (b) must equal Form 990, Part X, col (B) line 25) 2. FIN 48 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 932053 02-01-10

BOY SCOUTS OF AMERICA, POTAWATOMI AREA 39-0806342 Page 4

	rt XI Reconciliation of Change in Net Assets from Form 990 to	Δudit	ed Finar	cial State	omen	<u>0000342</u> te	Page 4
1	Total revenue (Form 990, Part VIII, column (A), line 12)	Audit	<u>.ca i iiiai</u>	1			778.
2	Total expenses (Form 990, Part IX, column (A), line 12)			2			,322.
3	Excess or (deficit) for the year Subtract line 2 from line 1			3			,544.>
4	Net unrealized gains (losses) on investments			4			<u>, J44.</u> /
	Donated services and use of facilities						
5				5		-	
6	Investment expenses			6		·	
7	Prior period adjustments			7			600
8	Other (Describe in Part XIV.)			8			.,609. .,609.
9	Total adjustments (net) Add lines 4 through 8			9	_	<del></del>	.,935.>
10 Par	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and t XII Reconciliation of Revenue per Audited Financial Statemer		ith Reve		Return		., 533.
1	Total revenue, gains, and other support per audited financial statements			<u> </u>	1		778.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				<b></b>	1,302	1,7,00
a	Net unrealized gains on investments	2a					
b	Donated services and use of facilities	2b			1		
c	Recoveries of prior year grants	2c			1		
d	Other (Describe in Part XIV )	2d	-		1		
	Add lines 2a through 2d	<u></u>	<u> </u>	<del></del> -	2e		0.
3	Subtract line 2e from line 1				3	1 382	778.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					1,302	1770.
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a					
b	Other (Describe in Part XIV)	4b			1		
	Add lines 4a and 4b	_40_			4c		0.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)				5	1,382	
	rt XIII Reconciliation of Expenses per Audited Financial Stateme	ents V	Vith Exp	enses per			.,,,,,,,
1	Total expenses and losses per audited financial statements			•	1		,322.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25						
а	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		0.
3	Subtract line 2e from line 1				3	1,459	,322.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1.					•	
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a					
b	Other (Describe in Part XIV)	4b			1		
С	Add lines 4a and 4b			-	4c	•	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)				5	1,459	,322.
Pa	rt XIV Supplemental Information						
Com	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III,	, lines 1	a and 4, P	art IV, lines 1	b and	2b, Part V, line	e 4, Part
K, lın	e 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also compl	ete this	s part to pro	ovide any ad	ditiona	I information	
SCI	<u> 1 D PART XI LINE 8 - \$4,609 REPRESENTS A TR</u>	<u>RANS</u>	FER FI	ROM THE	<u> BO</u>	Y SCOUT	S OF
						_	
AMI	<u>ERICA, POTAWATOMI AREA COUNIL-TRUST FUND TO</u>	TH.	E OPER	RATING	FUN.	D	
							<del></del>
							<del></del>
	<del></del>		<del></del>			<del></del>	
						<del>.</del>	

### **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

Open To Public Inspection

Schedule G (Form 990 or 990-EZ) 2009

Name of the organization BOY SC	OUTS OF AMERICA, PO	MATC	ATC	MI AREA		Employer ide	ntification number		
COUNCI	L-OPERATING					39-0806	342		
Part I Fundraising Activities required to complete this part	<ol><li>Complete if the organization answirt</li></ol>	ered "\	es" to	Form 990, Part IV,	line 1	7. Form 990-EZ	filers are not		
1 Indicate whether the organization ra	•	ng acti	vities	Check all that apply			<del></del>		
a Mail solicitations		-		overnment grants					
<b>b</b> Internet and email solicitation									
b Internet and email solicitations f Solicitation of government grants c Phone solicitations g Special fundraising events									
d In-person solicitations	<b>g</b> opco.a.		g	0701110					
2 a Did the organization have a written	or oral agreement with any individual	Lunchu	dina o	fficers directors trip	staas	or			
	Part VII) or entity in connection with p					Yes	□ No		
<b>b</b> If "Yes," list the ten highest paid in				<del>-</del>					
compensated at least \$5,000 by th	·	uant to	agre	ements under winch	1116 11	unuraiser is to	u <del>e</del>		
Compensated at least \$5,000 by the	e organization.								
		(iii)	Did aiser		(v)	Amount paid	(vi) Amount paid		
(i) Name of individual	(ii) Activity	fundi have c	aiser ustody itrol of	(iv) Gross receipts	to (c	or retained by) fundraiser	to (or retained by)		
or entity (fundraiser)		or con	itrol of utions?	from activity		sted in col (i) organization			
		1,,							
		Yes	No						
							<del></del> · -		
		l							
Total	<b>&gt;</b>								
3 List all states in which the organization	on is registered or licensed to solicit	funds (	or has	been notified it is ex	empt	from registration	on or licensing.		
							_		
·									

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

COUNCIL-OPERATING Schedule G (Form 990 or 990-EZ) 2009 39-0806342 Page 2 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 (c) Other events (b) Event #2 (d) Total events LEADERSHIP (add col (a) through GALA BREAKFAST col (c)) (event type) (total number) (event type) 57,705. 80,325 92,837 Gross receipts 230,867. 2 Less Charitable contributions 3 Gross income (line 1 minus line 2) 57,705. 80,325. 92,837. 230,867. Cash prizes Noncash prizes Direct Expenses Rent/facility costs 7 Food and beverages 8 Entertainment Other direct expenses 18,415. 47,382 45,699 111,496. 111,496 10 Direct expense summary. Add lines 4 through 9 in column (d) 119,371. 11 Net income summary Combine line 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 (b) Pull tabs/instant (d) Total gaming (add Revenue (a) Bingo (c) Other gaming bingo/progressive bingo col (a) through col (c)) Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes Rent/facility costs Other direct expenses Yes % Yes % Yes % 6 Volunteer labor No No No Direct expense summary Add lines 2 through 5 in column (d) Net gaming income summary. Combine line 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 Does the organization operate gaming activities with nonmembers? 11 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?

Schedule G (Form 990 or 990-EZ) 2009	<u>634</u>	<u>2 P</u> a	<u>age 3</u>
		Yes	
13 Indicate the percentage of gaming activity operated in		!	
a The organization's facility			
b An outside facility %			
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.			
Name ▶			
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 of the third party			
Name			
Address ▶			
16 Gaming manager information:			
Name			
Gaming manager compensation ▶ \$			
Description of services provided ▶			
Director/officer Employee Independent contractor	!		
17 Mandatory distributions			
a Is the organization required under state law to make charitable distributions from the gaming proceeds to			
retain the state gaming license?	17a		
<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the		-	
organization's own exempt activities during the tax year > \$	1	- 1	

Schedule G (Form 990 or 990-EZ) 2009

### **SCHEDULE J-2**

(Form 990)

Department of the Treasury Internal Revenue Service

### **Continuation Sheet for Form 990**

➤ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

➤ See the Instructions for Form 990.

2009
Open to Public Inspection

Name of the Organization

BOY SCOUTS OF AMERICA, POTAWATOMI AREA

Employer Identification number 39-0806342

	L-OPERATII								39-080	
Part I   Continuation of Officers	s, Directors, Tr	rust	tees			Em	plo	oyees, and Highes	t Compensated	Employees
(A)	(B)	l		(C				(D)	(E)	(F)
Name and title	Average			Posr				Reportable	Reportable	Estimated
	hours	(cl	heck	all t	hat	app	ly)	compensation	compensation	amount of
	per							from	from related	other
	week	=				loyee		the	organizations	compensation
		lirect				e e		organization	(W-2/1099-MISC)	from the
		60.0	tee			sated		(W-2/1099-MISC)		organization and related
		ruste	l trus		99/	E E				organizations
		ndividual trustee or director	nstitutional trustee	_	Key employee	Highest compensated employee	<b>.</b>			Organizations
		Indiv	thst	Officer	Keye	Ę.	Former			
JOE DALUM										
MEMBER	1.00	X	ľ					0.	0.	0.
THOMAS DALUM										
MEMBER	1.00	x						0.	0.	0.
DEAN DANNER		<u> </u>						3.1		<u></u>
MEMBER	1.00	X						0.	0.	0.
MICHAEL FLEMING		_								
MEMBER	1.00	x						0.	0.	0.
BRYON FOSTER	<u> </u>	Ī								
MEMBER	1.00	x						0.	0.	0.
MICHAEL GARVEY										
MEMBER	1.00	x						0.	0.	0.
ROBERT GUNERMAN	=									
MEMBER	1.00	x						0.	0.	0.
JEAN GUZZETTA										
MEMBER	1.00	x						0.	0.	0.
DANIEL HART								9,0		
MEMBER	1.00	X						0.	0.	0.
DAVID HINZ										<u> </u>
MEMBER	1.00	X						0.	0.	0.
DAVID JONES										
MEMBER	1.00	х						0.	0.	0.
RICK KOBRIGER										
MEMBER	1.00	х						0.	0.	0.
MARLENA MACKIE										
MEMBER	1.00	$ \mathbf{x} $						0.	0.	0.
ALTON MCCALLUM										
MEMBER	1.00	$ \mathbf{x} $						0.	0.	0.
GEORGE MEYER										
MEMBER	1.00	$ \mathbf{x} $			ĺ			0.	0.	0.
VIRGINIA MURPHY	1.00									
MEMBER	1.00	x						0.	0.	0.
GREGORY NEBEL		-								
MEMBER	1.00	$ \mathbf{x} $						0.	0.	0.
BRIAN NELSON	1.00	42		$\dashv$	$\dashv$	$\dashv$		<u> </u>	<del>0 •</del>	<u></u>
MEMBER	1.00	y						0.	0.	0.
WILLIAM OTTO	1.00	A		$\dashv$	$\dashv$	$\dashv$		0.	· · ·	
MEMBER	1.00	y				ļ		0.	o.	0.
GINA ALBERTS PETER	1.00			+		$\dashv$		0.	<u>U•</u>	
MEMBER	1.00	$ \mathbf{v} $			ı	ļ		0.	0.	0.
TAPADEN.	1 1.00	Λ						U • I		<u> </u>

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J-2 (Form 990) 2009

### **SCHEDULE J-2**

(Form 990)

Department of the Treasury Internal Revenue Service

### **Continuation Sheet for Form 990**

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

2009
Open to Public

Open to Public Inspection

Name of the Organization

BOY SCOUTS OF AMERICA, POTAWATOMI AREA
COUNCIL-OPERATING

Employer Identification number 39-0806342

	OPERATII					_			39-080	
Part I Continuation of Officers,		rust	tees			Em	ple			
(A)	(B)	(C)					(D)	(E)	(F)	
Name and title	Average			Pos				Reportable	Reportable	Estimated
	hours	(c	heck	all	that	app	ly)	compensation	compensation	amount of
	per week				l	يو		from the	from related organizations	other compensation
	Week	ğ				ploye		organization	(W-2/1099-MISC)	from the
		die				ed en		(W-2/1099-MISC)	(17 2) 1000 111100)	organization
		tee o	ustee			ensat	Ì	`		and related
		E fa	nal tr		loyee	d mo:				organizations
		ndividual trustee or director	institutional trustee	Officer	Key employee	Highest compensated employee	Former			
		별	E	₹	Ş.	至	ē			
JAMES PIHRINGER										
MEMBER	1.00	X	ļ					0.	0.	0.
JOHN POLLOCK						İ				
MEMBER	1.00	X.						0.	0.	0.
RICHARD SCHMIDT JR					ŀ					
MEMBER	1.00	X		<u> </u>	<u> </u>			0.	0.	0.
RANDALL SMITH										
MEMBER	1.00	X						0.	0.	0.
RICHARD STELDT		:								
MEMBER	1.00	X						0.	0.	0.
DIANE VEY										
MEMBER	1.00	X						0.	0.	0.
WALTER WELZIN		ł								
MEMBER	1.00	X						0.	0.	0.
JOSEPH WESTER										
MEMBER	1.00	X						0.	0.	0.
LARRY WINKELHAKE										
MEMBER	1.00	X					L	0.	0.	0.
THOMAS WRIGHT							İ			
MEMBER	1.00	X						0.	0.	0.
TED WYSOCKI										
MEMBER	1.00	X						0.	0.	<u> </u>
STEVE ZAJC										
MEMBER	1.00	X						0.	0.	0.
JOSEPH ZIDANIC										
MEMBER	1.00	X						0.	0.	0.
RICHARD ANDERSON										
MEMBER	1.00	X						0.	0.	0.
JEFFRY BRIGMAN										
MEMBER	1.00	X						0.	0.	0.
PAUL BUCHER										
MEMBER	1.00	X						0.	0.	0.
KEITH CHRISTIANSEN			$  \  $							
MEMBER	1.00	X						0.	0.	0.
JUDGE JOSEPH COOK										
MEMBER	1.00	x				<u> </u>		0.	0.	0.
KATHLEEN COOKE										
MEMBER	1.00	X			_			0.	0.	0.
MARGARET FARROW										
MEMBER	1.00	X						0.	0.	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J-2 (Form 990) 2009

### **SCHEDULE J-2**

(Form 990)

Department of the Treasury Internal Revenue Service

### **Continuation Sheet for Form 990**

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

2009 Open to Public

pen to Public Inspection

 Internal Revenue Service
 ▶ See the Instructions for Form 990.

 Name of the Organization
 BOY SCOUTS OF AMERICA, POTAWATOMI AREA

Employer Identification number 39-0806342

COUNCIL-OPERATING Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (A) (B) (C) (D) (E) (F) Name and title Position Average Reportable Reportable Estimated (check all that apply) hours compensation compensation amount of per from from related other week the organizations lighest compensated employee compensation organization (W-2/1099-MISC) ndividual trustee or director from the (W-2/1099-MISC) organization and related Key employee organizations DAN FINLEY **MEMBER** 1.00 | x0. 0. 0. WILLIAM GOLDAMMER **MEMBER** 1.00 X 0 0. 0. GEORGE GRAHAM **MEMBER** 1.00 X 0 0. 0. JUDGE PAT HAUGHNEY **MEMBER** 1.00 X 0 0. 0. ST. SENATOR MARY LAZICH **MEMBER** 1.00 X 0 0. 0. THOMAS MYERS **MEMBER** 1.00 X 0 0. 0. ST. REP. SCOTT NEWCOMER **MEMBER** 1.00 X 0 0. 0. ANN NISCHKE **MEMBER** 1.00 X 0 0. 0. MIKE PJEVACH **MEMBER** 1.00 X 0 0. 0. RICHARD RANEY, JR. 1.00 x **MEMBER** 0. 0. 0. BRAD SCHIMEL 1.00 X MEMBER 0. 0. 0. FRED SCHMIDT 1.00 X MEMBER 0. 0. 0. MICHAEL SHULZE MEMBER 1.00 X 0 . 0. 0. **BOB SOERENS** 1.00 X **MEMBER** 0 0. 0. DAN TRAWICKI **MEMBER** 1.00 X 0 0. 0. DAVID VELDHUIZEN **MEMBER** 1.00 X 0. 0. 0. DAN VRAKAS 1.00 X 0. **MEMBER** 0. 0. PATRICK SCHERER 50.00 X SCOUT EXECUTIVE 0. 99,159. 13,077. PAUL LIMA **MEMBER** 1.00 0. 0. 0.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J-2 (Form 990) 2009

### **SCHEDÙLE L**

(Form 990 or 990-EZ)

**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.

OMB No 1545-0047

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, POTAWATOMI AREA

Employer identification number 30-0906343

Part I Excess Benefi		i <b>ons</b> (se	ection 501(					ı	)		. 4			
Complete if the org			es on For	m 990, Part IV	, line 25a or	25D, OF FO	rm 990-E	-z, Pan	v, line 4	UB	(c) Cor	rected?		
(a) Name of de	squalified per	son			(b) Description of transaction									
	· · · · · · · · · · · · · · · · · · ·													
<ul><li>2 Enter the amount of tax imposection 4958</li><li>3 Enter the amount of tax, if a</li></ul>		•	_	,	·	s during the	e year ur	nder	<b>▶</b> \$ <b>▶</b> \$					
Part II Loans to and/o					line 26 or	Form 990-F	7 Part \	√ line 38	Ra					
(a) Name of interested person and purpose	(b) Loan the orga	to or fror	n (c) Or	nginal principal amount	nal principal (d) Balance due (e) In (f) Approve					ard or		/ritten ment?		
<u>.                                    </u>	То	From	1				Yes	No	Yes	No	Yes	No		
											ļ <u></u>			
	_													
<del></del>					1				<del>                                     </del>					
<u>lotal</u> Part III   Grants or Assi	stance Bei	nefiting	Interes	sted Person										
Complete if the org														
(a) Name of interested				lationship betw	•	ted person	and			nount an assistar	id type o ice	f		
			<del></del>											
Part IV   Business Trans	sactions In	volvin	a Interes	etad Paren	10									
Complete if the org			-			8b. or 28c.								
(a) Name of interested			b) Relation	ship between and the organi	nterested	(c) Amo			Descrip transact		òrganız	aring of zation's nues?		
T DEDNAND STORT	Ta D		מחנזחמ	ON MITT	DOADE			NT / =			Yes	No		
J. <u>BERNARD FIEDL</u> WILLIAM GOLDAMME			ERVES ERVES					.N/A			X			
DAVID VELDHUZEN	<u> </u>		ERVES			<del></del>		N/A			X			
JEFFRY BRIGMAN				ON THE			0	.N/A			X			
KEITH CHRISTIANS	EN	S	ERVES	ON THE	ON THE BOARD 0.N/A						Х			

LHA For Privacy Act and Paperwork Reduction Act Notice, see the

Schedule L (Form 990 or 990-EZ) 2009

Х

0.N/A

Instructions for Form 990 or 990-EZ.

RICHARD RANEY, JR.

SERVES ON THE BOARD

### **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.

2009
Open to Public Inspection

Name of the organization

BOY SCOUTS OF AMERICA, POTAWATOMI AREA COUNCIL-OPERATING

Employer identification number 39-0806342

FORM 990, PART VI, SECTION A, LINE 2: SEE NOTES ON SCH O RELATED TO SCH
L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS.
FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION EXTENDS CHARTERS
TO COMMUNITY ORGANIZATIONS TO PROVIDE THE SCOUTING PROGRAM TO THEIR YOUTH.
EACH ORGANIZATION THAT CHARTERS ONE OR MORE UNITS HAS A CHARTER
ORGANIZATION REPRESENTATIVE (MEMBER) THAT IS A VOTING MEMBER OF THE
COUNCIL.
FORM 990, PART VI, SECTION A, LINE 7A: THE CHARTER ORGANIZATION
REPRESENTATIVE (MEMBER) ARE INVITED TO THE ANNUAL MEETING TO ELECT THE
BOARD OF DIRECTORS AND OFFICERS.
FORM 990, PART VI, SECTION A, LINE 7B: THE CHARTER ORGANIZATION
REPRESENTATIVE (MEMBER) ARE INVITED TO THE ANNUAL MEETING TO ELECT AND
APPROVE THE BOARD OF DIRECTORS AND OFFICERS.
FORM 990, PART VI, SECTION B, LINE 11: A COPY OF THE 990 IS PRESENTED TO
KEY OFFICERS AND BOARD MEMBERS FOR APPROVAL PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C: ALL VENDORS NEED TO BE PREAPPROVED
AND EXPENSES ARE APPROVED BY THE APPROPRIATE STAFF PERSON AND ARE REVIEWED
BY THE ASSISTANT SCOUT AND THE SCOUT EXECUTIVE. EXPENSE ACCOUNTS ARE ALL
APPROVED

FORM 990, PART VI, SECTION B, LINE 15A: THE COUNCIL PRESIDENT ANNUALLY

### 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.

2009
Open to Public Inspection

Name of the organization

BOY SCOUTS OF AMERICA, POTAWATOMI AREA COUNCIL-OPERATING

Employer identification number 39-0806342

APPOINTS A COMPENSATION COMMITTEE WHOSE RESPONSIBILITIES ARE TO REVIEW THE PERFORMANCE OF THE SCOUT EXECUTIVES AND DETERMINE ANY ADJUSTMENTS TO SALARY AND BENEFITS. THIS REVIEW IS DONE IN CONSULTATION WITH THE AREA DIRECTOR. ASSISTANT REGIONAL DIRECTOR, OR DEPUTY REGIONAL DIRECTOR. THE COMPENSATION AND BENEFITS COMMITTEE IS CHARGED WITH ENSURING THAT THE SCOUT EXECUTIVE COMPENSATION AND PROCEDURES SATISFY THE IRS INTERMEDIATE SANCTIONS REQUIREMENTS AS REQUIRED BY THE NATIONAL COUNCIL, BOY SCOUTS OF AMERICA. FORM 990, PART VI, SECTION C, LINE 19: ALL DOCUMENTS ARE AVAILABLE UPON REOUEST TO THE COUNCIL SERVICE CENTER. FORM 990, PART XI, LINE 2C THERE HAS BEEN NO CHANGE IN THE PROCESS THE COMMITTEE THAT ASSUMES OVERSIGHT FOR THE AUDIT TAKES COMPARED TO THE PRIOR YEAR. SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS: (A) NAME OF PERSON: J. BERNARD FIEDLER (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: SERVES ON THE BOARD OF THE RELATED EXEMPT ORG BSA-POT. AREA COUN. TRUST (C) AMOUNT OF TRANSACTION \$ 0. (D) DESCRIPTION OF TRANSACTION: N/A (E) SHARING OF ORGANIZATION REVENUES? = YES

(A) NAME OF PERSON: WILLIAM GOLDAMMER

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. 932211 02-03-10

Schedule O (Form 990) 2009

### 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.

2009
Open to Public Inspection

Name of the organization BOY SCOUTS OF AMERICA, POTAWATOMI AREA COUNCIL-OPERATING

Employer identification number 39-0806342

SERVES ON THE BOARD OF THE RELATED EXEMPT ORG BSA-POT. AREA COUN. TRUST
(C) AMOUNT OF TRANSACTION \$ 0.
(D) DESCRIPTION OF TRANSACTION: N/A
(E) SHARING OF ORGANIZATION REVENUES? = YES
(A) NAME OF PERSON: DAVID VELDHUZEN
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
SERVES ON THE BOARD OF THE RELATED EXEMPT ORG BSA-POT. AREA COUN. TRUST
(C) AMOUNT OF TRANSACTION \$ 0.
(D) DESCRIPTION OF TRANSACTION: N/A
(E) SHARING OF ORGANIZATION REVENUES? = YES
(A) NAME OF PERSON: JEFFRY BRIGMAN
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
SERVES ON THE BOARD OF THE RELATED EXEMPT ORG BSA-POT. AREA COUN. TRUST
(C) AMOUNT OF TRANSACTION \$ 0.
(D) DESCRIPTION OF TRANSACTION: N/A
(E) SHARING OF ORGANIZATION REVENUES? = YES
(A) NAME OF PERSON: KEITH CHRISTIANSEN
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
SERVES ON THE BOARD OF THE RELATED EXEMPT ORG BSA-POT. AREA COUN. TRUST
(C) AMOUNT OF TRANSACTION \$ 0.
(D) DESCRIPTION OF TRANSACTION: N/A
(E) SHARING OF ORGANIZATION REVENUES? = YES

### **SCHEDÙLE 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.

2009
Open to Public Inspection

Name of the organization

BOY SCOUTS OF AMERICA, POTAWATOMI AREA

Employer identification number 39-0806342

COUNCIL-OPERATING
(A) NAME OF PERSON: RICHARD RANEY, JR.
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
SERVES ON THE BOARD OF THE RELATED EXEMPT ORG BSA-POT. AREA COUN. TRUST
(C) AMOUNT OF TRANSACTION \$ 0.
(D) DESCRIPTION OF TRANSACTION: N/A
(E) SHARING OF ORGANIZATION REVENUES? = YES
(A) NAME OF PERSON: PATRICK SCHERER
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
SCOUT EXECUTIVE OF THE RELATED EXEMPT ORG. BSA-POT.AREA COUNCIL-TRUSTFUND
(C) AMOUNT OF TRANSACTION \$ 0.
(D) DESCRIPTION OF TRANSACTION: N/A
(E) SHARING OF ORGANIZATION REVENUES? = YES

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37. ▶ See separate instructions. Related Organizations and Unrelated Partnerships BOY SCOUTS OF AMERICA, POTAWATOMI AREA ▶ Attach to Form 990. COUNCIL-OPERATING Name of the organization Department of the Treasury Internal Revenue Service SCHEDULE R (Form 990)

Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

Part

2009 Open to Public Inspection

OMB No 1545-0047

Employer identification number 39-0806342

Direct controlling entity End-of-year assets Total income ਉ Legal domicile (state or foreign country) Primary activity Name, address, and EIN of disregarded entity

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

(8)	(4)	(9)	(2)	(6)	9)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Exempt Code section	Public charity status (if section 501(c)(3))	Direct controlling entity
BOY SCOUTS OF AMERICA, POTOWATOMI AREA COUNCIL - TRUST FUND - 39-0806342, 804 BLUEMOUND ROAD, WAUKESHA, WI 53188	TRUST FUND OF THE BOY SCOUTS OF AMERICA, POTOWATOMI AREA COUNCIL	WISCONSIN	501(C)(3)		N/A

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

932161 02-04-10

Schedule R (Form 990) 2009

Schedule R (Form 990) 2009 COUNCIL-OPERATING

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

Page 2

39-0806342

Percentage ownership managing partner? Yes Schedule R (Form 990) 2009 General or Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year) Ξ Code V.UBI amount in box 20 of Schedule K-1 (Form 1065) Share of end-of-year assets  $\equiv$ <u>6</u> ate allocations? Disproportion-Yes No Ξ Share of total income Ξ Share of end-of-year assets Type of entity (C corp, S corp, or trust) € Share of total income Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) ত্ত **e** Legal domicile (state or foreign country) ত্ 34 Direct controlling entity Primary activity ਉ 3 Legal domicile (state or foreign country) Primary activity <u>e</u> Name, address, and EIN of related organization Name, address, and EIN of related organization <u>a</u> 932162 02-04-10 Part IV

# BOY SCOUTS OF AMERICA, POTAWATOMI AREA COUNCIL-OPERATING

Page 3

39-0806342

Schedule R (Form 990) 2009

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			Yes No	ş
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 or (iv) rent from a controlled entity		<b>1</b>	×	
<b>b</b> Gift, grant, or capital contribution to other organization(s)		<b>9</b>		×
c Gift, grant, or capital contribution from other organization(s)		10		×
d Loans or loan guarantees to or for other organization(s)		Þ		×
e Loans or loan guarantees by other organization(s)		<del>-</del>		$ \bowtie $
f Sale of assets to other organization(s)		<b>=</b>		×
g Purchase of assets from other organization(s)		19		×
h Exchange of assets		ŧ		×
i Lease of facilities, equipment, or other assets to other organization(s)		<b>;=</b>		×
J Lease of facilities, equipment, or other assets from other organization(s)		F		×
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		Ē		×
n Sharing of paid employees		£		×
o Reimbursement paid to other organization for expenses		10		×
p Reimbursement paid by other organization for expenses		<del>L</del>		×
q Other transfer of cash or property to other organization(s)		5		×
r Other transfer of cash or property from other organization(s)		+	×	
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	saction thresholds			
(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved	) nvolvec	-
(1) BOY SCOUTS OF AMERICA, POTOWATOMI AREA COUNCIL - TRUST FUND	R		4,6	609.
(2) BOY SCOUTS OF AMERICA, POTOWATOMI AREA COUNCIL - TRUST FUND	Ą	3	32,56	566.
(3)		:		
(4)				į
(9)				
(9)				
932163 02-04-10	Sche	Schedule R (Form 990) 2009	; (066 u	5003

39-0806342

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BOY SCOUTS OF AMERICA, POTAWATOMI AREA

COUNCIL-OPERATING

Schedule R (Form 990) 2009

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to 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

	Ē	General or managing	Yes No		_	-										-									 					_		
		Code V UBI amount in box 20	1 1																													
		Dispropor- tionate					•		•		_	_			 				-			-										
	<b>(e)</b>	Share of end-of- year assets																														
	<del>©</del>	Are all partners section 501(c)(3)	oN S					_		•					 																	
						+						_																				
	(၁)	Legal domicile (state or foreign	country)																													
usion for certain investment parmer	(q)	Primary activity																														
that was not a related organization. See instructions regarding exclusion for certain investment partners in pa	(a)	Name, address, and EIN of entity																														

Schedule R (Form 990) 2009