




See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  <b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b>	OMB No 1545-0047
	The organization may have to use a copy of this return to satisfy state reporting requirements	<div> <div>2011</div> <div>Open to Public Inspection</div> </div>

<b>A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011</b>		<b>D Employer identification number</b> 47-0376545	
<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL		<b>E Telephone number</b> (402) 431-9272
	Doing Business As		<b>G</b> Gross receipts \$ 9,133,908
	Number and street (or P O box if mail is not delivered to street address) 12401 WEST MAPLE ROAD	Room/suite	
	City or town, state or country, and ZIP + 4 OMAHA, NE 681641853		
	<b>F Name and address of principal officer</b> ERIC MAGENDANTZ 12401 WEST MAPLE ROAD OMAHA, NE 681641853		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)  <b>H(c)</b> Group exemption number ▶ 1761
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J Website:</b> ▶ MAC-BSA.ORG			
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation 1965	<b>M</b> State of legal domicile NE

Part I		Summary	
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME GRANTED IT BY THE BOY SCOUTS OF AMERICA AND IN ACCORDANCE WITH THE CONGRESSIONAL CHARTER, BYLAWS, AND RULES AND REGULATIONS OF BOY SCOUTS OF AMERICA, THE SCOUTING PROGRAM OF PROMOTING THE ABILITY OF BOYS AND YOUNG MEN AND WOMEN TO DO THINGS FOR THEMSELVES AND OTHERS, TRAINING THEM IN SCOUTCRAFT, AND TEACHING THEM PATRIOTISM, COURAGE, SELF-RELIANCE, AND KINDRED VIRTUES, USING THE METHODS WHICH ARE NOW IN COMMON USE BY THE BOY SCOUTS OF AMERICA   		
	<b>2</b> Check this box <input checked="" type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	386
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	386
	<b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a) . . . . .	<b>5</b>	190
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	7,428
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . . <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7a</b> <b>7b</b>	0 0
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b> 2,578,637	<b>Current Year</b> 3,167,266
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	4,295,505	3,488,723
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	325,813	165,319
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	443,461	293,527
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	7,643,416	7,114,835
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	65,057
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		3,155,196	3,369,296
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <u>431,881</u>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .		4,260,324	3,777,826
<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		7,480,577	7,227,209
<b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .		162,839	-112,374
Net Assets or Fund Balances		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16) . . . . .	21,872,413	21,646,318
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	731,979	798,678
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .	21,140,434	20,847,640

Part II		Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	***** Signature of officer		2012-05-09 Date
	ERIC MAGENDANTZ PRESIDENT/SCOUT EXECUTIVE Type or print name and title		
Paid Preparer's Use Only	Preparer's signature	FRANK N GOLDBERG	Date
	Check if self-employed	<input checked="" type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P01039615
	Firm's name (or yours if self-employed), address, and ZIP + 4	FRANKEL ZACHARIA LLC 11404 WEST DODGE RD SUITE 700 OMAHA, NE 681542576	
	EIN	47-0574775	Phone no (402) 496-9100
May the IRS discuss this return with the preparer shown above? (see instructions)			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization's mission

THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME GRANTED IT BY THE BOY SCOUTS OF AMERICA AND IN ACCORDANCE WITH THE CONGRESSIONAL CHARTER, BYLAWS, AND RULES AND REGULATIONS OF BOY SCOUTS OF AMERICA, THE SCOUTING PROGRAM OF PROMOTING THE ABILITY OF BOYS AND YOUNG MEN AND WOMEN TO DO THINGS FOR THEMSELVES AND OTHERS, TRAINING THEM IN SCOUTCRAFT, AND TEACHING THEM PATRIOTISM, COURAGE, SELF-RELIANCE, AND KINDRED VIRTUES, USING THE METHODS WHICH ARE NOW IN COMMON USE BY THE BOY SCOUTS OF AMERICA

2

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

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?

If "Yes," describe these changes on Schedule O

4

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

4a	(Code ) (Expenses \$ 1,181,386 including grants of \$ ) (Revenue \$ 941,046 )
	BOYS YOUTH CAMP AT COUNCIL CAMP SITES TRAINING BOYS AND YOUNG MEN AND WOMEN IN SCOUTCRAFT ALSO TEACHING THEM PATRIOTISM, COURAGE, SELF-RELIANCE AND KINDRED VIRTUES

4b	(Code ) (Expenses \$ 3,477,007 including grants of \$ 80,087 ) (Revenue \$ 183,029 )
	COMPREHENSIVE YOUTH DEVELOPMENT, CHARACTER BUILDING, CITIZENSHIP TRAINING AND MENTAL AND PHYSICAL FITNESS

4c	(Code ) (Expenses \$ 1,172,587 including grants of \$ ) (Revenue \$ 2,364,648 )
	EDUCATE, INSPIRE AND MOTIVATE SCOUTS TO ACHIEVE AND SUCCEED

4d	Other program services (Describe in Schedule O )
	(Expenses \$ including grants of \$ ) (Revenue \$ )

4e	Total program service expenses \$ 5,830,980
----	---

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.	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	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.		No
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		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.		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		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.	Yes	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I.		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 and IV.		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 and IV.		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.		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.	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.		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements.		

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		No
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		No
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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	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 (or a family member thereof) 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		No
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		No
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35b		No
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	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? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

<b>Part V</b> <b>Statements Regarding Other IRS Filings and Tax Compliance</b>			
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>			
		<b>Yes</b>	<b>No</b>
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	<b>1a</b>	16
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	Yes
<b>2a</b>	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.	<b>2a</b>	190
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	<b>2b</b>	Yes
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	No
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	<b>4a</b>	No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	<b>6a</b>	No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	Yes
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	Yes
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	No
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.	<b>7d</b>	0
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	No
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	No
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders.	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	<b>13a</b>	
<b>b</b>	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	<b>13b</b>	
<b>c</b>	Enter the aggregate amount of reserves on hand.	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	<b>14b</b>	

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	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		No

Section B. Policies

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed
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 made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. 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. ERIC MAGENDANTZ 12401 W MAPLE ROAD OMAHA, NE 681641853 (402) 431-9272

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

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

Form **990** (2011)



## Part VII

<b>1b</b>	<b>Sub-Total . . . . .</b>	<b>▼</b>			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A . . . . .</b>	<b>▼</b>			
<b>d</b>	<b>Total (add lines 1b and 1c) . . . . .</b>	<b>▼</b>	214,789	0	36,692

**2** Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 2

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

## **Section B. Independent Contractors**

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

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

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

Part VIII

Statement of Revenue

				(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 . . .	1a					
	b	Membership dues . . . . .	1b					
	c	Fundraising events . . . . .	1c	142,887				
	d	Related organizations . . . .	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,024,379				
	g	Noncash contributions included in lines 1a-1f \$ 53,202						
	h	Total. Add lines 1a-1f . . . . .		3,167,266				
Program Service Revenue			Business Code					
	2a	POPCORN SALES	900099	2,364,648	2,364,648			
	b	PROGRAM SERVICE FEES	900099	1,124,075	1,124,075			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f . . . . .		3,488,723				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . .		279,209			279,209	
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties . . . . .						
	6a	Gross rents	(i) Real	(ii) Personal				
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) . . . . .						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			1,769,175					
			1,883,065					
			-113,890					
	d	Net gain or (loss) . . . . .		-113,890			-113,890	
	8a	Gross income from fundraising events (not including \$ 142,887 of contributions reported on line 1c) See Part IV, line 18 . . . . .	a	37,445				
			b	64,098				
			c	Net income or (loss) from fundraising events . .	-26,653			-26,653
	9a	Gross income from gaming activities See Part IV, line 19 . . . . .	a					
			b	Less direct expenses . . . . .				
c			Net income or (loss) from gaming activities . .					
10a	Gross sales of inventory, less returns and allowances . . . . .	a	152,794					
		b	Less cost of goods sold . . . . .	71,910				
		c	Net income or (loss) from sales of inventory . .	80,884	80,884			
Miscellaneous Revenue		Business Code						
11a	MISCELLANEOUS INCOME	900099	239,296	239,296				
b								
c								
d	All other revenue . . . . .							
e	Total. Add lines 11a-11d . . . . .		239,296					
12	Total revenue. See Instructions . . . . .		7,114,835	3,808,903	0	138,666		

Part IX

Statement of Functional Expenses

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

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

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

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 United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22	80,087	80,087		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	214,789	171,831	27,923	15,035
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	2,339,100	1,863,841	245,879	229,380
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	498,779	398,413	53,904	46,462
9	Other employee benefits . . . . .	91,303	73,043	11,869	6,391
10	Payroll taxes . . . . .	225,325	181,644	23,694	19,987
11	Fees for services (non-employees)				
a	Management . . . . .				
b	Legal . . . . .	20,387	16,310	2,650	1,427
c	Accounting . . . . .	24,500	19,600	3,185	1,715
d	Lobbying . . . . .				
e	Professional fundraising See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .	65,786		65,786	
g	Other . . . . .	68,638	56,113	7,135	5,390
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	685,658	628,272	19,924	37,462
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	227,733	214,990	7,146	5,597
17	Travel . . . . .	219,570	173,364	32,267	13,939
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	220,843	205,157	11,952	3,734
20	Interest . . . . .				
21	Payments to affiliates . . . . .	72,937		72,937	
22	Depreciation, depletion, and amortization . . . . .	261,027	156,616	104,411	
23	Insurance . . . . .	102,664	90,750	8,257	3,657
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
a	COMMISSIONS TO UNITS FO	1,172,587	1,172,587		
b	RECOGNITION AWARDS	252,197	214,252	1,596	36,349
c	IMPAIRMENT LOSS ON CUB	233,171		233,171	
d	MISCELLANEOUS	109,883	98,484	7,410	3,989
e					
f	All other expenses	40,245	15,626	23,252	1,367
25	Total functional expenses. Add lines 1 through 24f	7,227,209	5,830,980	964,348	431,881
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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 . . . . .			282,247	1	775,558
	2	Savings and temporary cash investments . . . . .			2,542,891	2	2,207,247
	3	Pledges and grants receivable, net . . . . .			999,443	3	1,266,394
	4	Accounts receivable, net . . . . .			278,186	4	352,753
	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 . . . . .			89,203	8	94,188
	9	Prepaid expenses and deferred charges . . . . .			92,753	9	94,433
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D . . . . .	10a	10,549,673			
	b	Less: accumulated depreciation . . . . .	10b	5,296,953	5,570,375	10c	5,252,720
	11	Investments—publicly traded securities . . . . .			11,930,032	11	11,013,353
	12	Investments—other securities. See Part IV, line 11 . . . . .			87,283	12	589,672
	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) . . . . .			21,872,413	16	21,646,318
Liabilities	17	Accounts payable and accrued expenses . . . . .			233,883	17	258,192
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .			95,827	19	111,831
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .			402,269	21	428,655
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .				25	
	26	Total liabilities. Add lines 17 through 25 . . . . .			731,979	26	798,678
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .			7,002,608	27	6,898,050
	28	Temporarily restricted net assets . . . . .			13,196,292	28	12,825,106
	29	Permanently restricted net assets . . . . .			941,534	29	1,124,484
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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 . . . . .			21,140,434	33	20,847,640
	34	Total liabilities and net assets/fund balances . . . . .			21,872,413	34	21,646,318

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,114,835
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,227,209
3	Revenue less expenses Subtract line 2 from line 1	3	-112,374
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,140,434
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-180,420
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	20,847,640

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		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 separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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

2011

Open to Public  
Inspection

Name of the organization BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL	Employer identification number 47-0376545
---	--

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 Se**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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	4,318,885	5,162,381	1,795,490	2,578,637	3,167,266	17,022,659
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	4,318,885	5,162,381	1,795,490	2,578,637	3,167,266	17,022,659
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						17,022,659

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	4,318,885	5,162,381	1,795,490	2,578,637	3,167,266	17,022,659
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	250,679	275,298	338,749	319,236	279,209	1,463,171
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	404,788	286,564	263,208	286,604	386,752	1,627,916
11 Total support (Add lines 7 through 10)						20,113,746

12

Gross receipts from related activities, etc (See instructions )

12

8,268,657

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 2011 (line 6 column (f) divided by line 11 column (f))	14	84.630 %
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15	84.530 %

16a

33 1/3% support test—2011. 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—2010. 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—2011. 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—2010. 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 IIIPart III

Support Schedule for Organizations Described in IRC 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

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

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>						

Section C. Computation of Public Support Percentage			
15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15		
16 Public support percentage from 2010 Schedule A, Part III, line 15	16		

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17		
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18		
19a 33 1/3% support tests—2011. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization			
b 33 1/3% support tests—2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization			
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions			



**Part IV** **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. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

Additional Data

Software ID:

Software Version:

EIN: 47-0376545

Name: BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL

Form 990, Special Condition Description:

Special Condition Description
-------------------------------

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			
ERIC MAGENDANTZ PRESIDENT/SCOUT EXECUTIVE	55 00	X		X				100,865	0	18,435
LLOYD ROITSTEIN FORMER PRESIDENT/SCOUT EXECUTIVE	55 00	X		X				113,924	0	18,257
GLENN FOSDICK CHAIRMAN	1 00	X		X				0	0	0
H DANIEL SMITH COUNCIL COMMISSIONER	1 00	X		X				0	0	0
LONNIE JANECEK DISTRICT OPERATIONS CHAIR	1 00	X		X				0	0	0
ROBERT L FREEMAN SECRETARY/LEGAL COUNSEL	1 00	X		X				0	0	0
DUNCAN MURPHY SUPPORT SERVICES CHAIRMAN	1 00	X		X				0	0	0
DREW BLOSSOM TREASURER	1 00	X		X				0	0	0
W GARY GATES NOMINATING CHAIRMAN	1 00	X		X				0	0	0
TERRY MCCLAIN FUNDRAISING CHAIRMAN	1 00	X		X				0	0	0
PATRICK J BOLER EXECUTIVE COMMITTEE	1 00	X						0	0	0
STEPHEN BARTLETT EXECUTIVE COMMITTEE	1 00	X						0	0	0
JAMES GREISCH BOARD MEMBER	1 00	X						0	0	0
JEFFREY BALDWIN EXECUTIVE COMMITTEE	1 00	X						0	0	0
JOHN BOYER BOARD MEMBER	1 00	X						0	0	0
JOHN COFFEY BOARD MEMBER	1 00	X						0	0	0
JAMES CZYZ EXECUTIVE COMMITTEE	1 00	X						0	0	0
HAROLD DAUB JR EXECUTIVE COMMITTEE	1 00	X						0	0	0
JAMES DAUGHERTY EXECUTIVE COMMITTEE	1 00	X						0	0	0
STEVE ERWIN BOARD MEMBER	1 00	X						0	0	0
ROBERT FOLEY EXECUTIVE COMMITTEE	1 00	X						0	0	0
TIM HARRISON EXECUTIVE COMMITTEE	1 00	X						0	0	0
ROBERT HOWARD EXECUTIVE COMMITTEE	1 00	X						0	0	0
TIMOTHY KERRIGAN CCIM BOARD MEMBER	1 00	X						0	0	0
WAYNE LALLMAN EXECUTIVE COMMITTEE	1 00	X						0	0	0

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			
TIMOTHY MARKEL BOARD MEMBER	1 00	X						0	0	0
DENNIS MELSTAD BOARD MEMBER	1 00	X						0	0	0
DONALD NAGEL EXECUTIVE COMMITTEE	1 00	X						0	0	0
JEFFREY NEARY BOARD MEMBER	1 00	X						0	0	0
JEFFREY PASSER EXECUTIVE COMMITTEE	1 00	X						0	0	0
JOHN PHELPS EXECUTIVE COMMITTEE	1 00	X						0	0	0
JEFFREY POOTS BOARD MEMBER	1 00	X						0	0	0
STEVEN SELINE BOARD MEMBER	1 00	X						0	0	0
DOUGLAS SMITH EXECUTIVE COMMITTEE	1 00	X						0	0	0
CHARLES SULLIVAN BOARD MEMBER	1 00	X						0	0	0
JC VAN GINKEL EXECUTIVE COMMITTEE	1 00	X						0	0	0
RODNEY VAN HORN BOARD MEMBER	1 00	X						0	0	0
MICKEY ANDERSON BOARD MEMBER	1 00	X						0	0	0
DEB ANDERSON BOARD MEMBER	1 00	X						0	0	0
JAMES ARMITAGE MD BOARD MEMBER	1 00	X						0	0	0
REV DR SELWYN BACHUS BOARD MEMBER	1 00	X						0	0	0
JACK BAKER BOARD MEMBER	1 00	X						0	0	0
KRAIG BARBER BOARD MEMBER	1 00	X						0	0	0
EDWARD BATCHELDER BOARD MEMBER	1 00	X						0	0	0
ROBERT BATES BOARD MEMBER	1 00	X						0	0	0
BILL BEAVERS BOARD MEMBER	1 00	X						0	0	0
S JOHN BEDNAR BOARD MEMBER	1 00	X						0	0	0
JOHN BEKINS BOARD MEMBER	1 00	X						0	0	0
KC BELITZ BOARD MEMBER	1 00	X						0	0	0
CR BELL BOARD MEMBER	1 00	X						0	0	0

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			
RICHARD BELL BOARD MEMBER	1 00	X						0	0	0
SCOTT BELT BOARD MEMBER	1 00	X						0	0	0
THOMAS BENDER CIC BOARD MEMBER	1 00	X						0	0	0
DR THOMAS BENZONI BOARD MEMBER	1 00	X						0	0	0
KENNETH BIRD BOARD MEMBER	1 00	X						0	0	0
JEFFREY BLUMEL BOARD MEMBER	1 00	X						0	0	0
REV STEVEN BOES BOARD MEMBER	1 00	X						0	0	0
PATRICK BOESHART BOARD MEMBER	1 00	X						0	0	0
GEORGE BOYKIN BOARD MEMBER	1 00	X						0	0	0
JOHN BREDEMEYER BOARD MEMBER	1 00	X						0	0	0
MARTIN BROOKS BOARD MEMBER	1 00	X						0	0	0
DAVID BROWN BOARD MEMBER	1 00	X						0	0	0
KIRK BRUMBAUGH BOARD MEMBER	1 00	X						0	0	0
DOUGLAS BUCHANAN BOARD MEMBER	1 00	X						0	0	0
JAY BURDIC BOARD MEMBER	1 00	X						0	0	0
LOUIS BURGHER MD PHD BOARD MEMBER	1 00	X						0	0	0
RANDAL BURNS BOARD MEMBER	1 00	X						0	0	0
DAN BUSSE BOARD MEMBER	1 00	X						0	0	0
MARTIN CARMODY BOARD MEMBER	1 00	X						0	0	0
RICHARD CHOCHON BOARD MEMBER	1 00	X						0	0	0
JOHN CHRISTENSEN BOARD MEMBER	1 00	X						0	0	0
W PATRICK CLARKE BOARD MEMBER	1 00	X						0	0	0
RICHARD CHRISTIE BOARD MEMBER	1 00	X						0	0	0
LARRY CHANDLER BOARD MEMBER	1 00	X						0	0	0
MIKE CLARKEN BOARD MEMBER	1 00	X						0	0	0

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			
ROGER CLAYPOOL BOARD MEMBER	1 00	X						0	0	0
THOMAS CODAY BOARD MEMBER	1 00	X						0	0	0
RICHARD COFFEY BOARD MEMBER	1 00	X						0	0	0
DAVID COMPTON BOARD MEMBER	1 00	X						0	0	0
MARTY CORDARO BOARD MEMBER	1 00	X						0	0	0
PATRICK CORRIGAN BOARD MEMBER	1 00	X						0	0	0
DANIEL CROUCHLEY BOARD MEMBER	1 00	X						0	0	0
JERRY CROUSE BOARD MEMBER	1 00	X						0	0	0
KENDALL CURRY BOARD MEMBER	1 00	X						0	0	0
GREGORY CUTCHALL BOARD MEMBER	1 00	X						0	0	0
WILLIAM CUTLER III BOARD MEMBER	1 00	X						0	0	0
ROBERT DALRYMPLE BOARD MEMBER	1 00	X						0	0	0
WILLIAM DANA BOARD MEMBER	1 00	X						0	0	0
JAMES DAUGHERTY BOARD MEMBER	1 00	X						0	0	0
GERALD DAVIS BOARD MEMBER	1 00	X						0	0	0
JOHN DEAN BOARD MEMBER	1 00	X						0	0	0
GAIL DEBOER BOARD MEMBER	1 00	X						0	0	0
MICHAEL DEFREECE BOARD MEMBER	1 00	X						0	0	0
J MARK DEMAY MD BOARD MEMBER	1 00	X						0	0	0
SCOTT DETER BOARD MEMBER	1 00	X						0	0	0
STEVEN DETHLEFS BOARD MEMBER	1 00	X						0	0	0
T BRENT DIERS BOARD MEMBER	1 00	X						0	0	0
SID DILLON BOARD MEMBER	1 00	X						0	0	0
SID DINSDALE BOARD MEMBER	1 00	X						0	0	0
P SANDY DODGE JR BOARD MEMBER	1 00	X						0	0	0

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			
DONALD DOLEJS BOARD MEMBER	1 00	X						0	0	0
SCOTT DOLL BOARD MEMBER	1 00	X						0	0	0
ROBERT DOVER BOARD MEMBER	1 00	X						0	0	0
TIMOTHY DUNNING BOARD MEMBER	1 00	X						0	0	0
TERRY DUTTON BOARD MEMBER	1 00	X						0	0	0
EDWARD EATON BOARD MEMBER	1 00	X						0	0	0
JAMES EBERS BOARD MEMBER	1 00	X						0	0	0
DAVID EDWARDS BOARD MEMBER	1 00	X						0	0	0
THOMAS EGAN JR BOARD MEMBER	1 00	X						0	0	0
RONALD EICH BOARD MEMBER	1 00	X						0	0	0
JOSEPH ELLIOTT BOARD MEMBER	1 00	X						0	0	0
ELDON ENGEL BOARD MEMBER	1 00	X						0	0	0
WILLIAM ERNST BOARD MEMBER	1 00	X						0	0	0
BRIAN FINLEY BOARD MEMBER	1 00	X						0	0	0
HARLAN FALK BOARD MEMBER	1 00	X						0	0	0
TOM FARNER BOARD MEMBER	1 00	X						0	0	0
RICHARD FELLMAN BOARD MEMBER	1 00	X						0	0	0
WILLIAM FITZGERALD BOARD MEMBER	1 00	X						0	0	0
EDWARD FITZGERALD EXECUTIVE COMMITTEE	1 00	X						0	0	0
JOHN FONDA BOARD MEMBER	1 00	X						0	0	0
DANIEL FLATTERY BOARD MEMBER	1 00	X						0	0	0
CLINTON FRALEY BOARD MEMBER	1 00	X						0	0	0
JOHN FRASER BOARD MEMBER	1 00	X						0	0	0
THEO FREYE BOARD MEMBER	1 00	X						0	0	0
EDWIN GAMBS BOARD MEMBER	1 00	X						0	0	0

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			
MICHAEL GEPPERT BOARD MEMBER	1 00	X						0	0	0
KRISTINE GERBER BOARD MEMBER	1 00	X						0	0	0
SCOTT GETZSCHMAN BOARD MEMBER	1 00	X						0	0	0
MONSIGNOR JAMES GILG BOARD MEMBER	1 00	X						0	0	0
SCOTT GILLILAND BOARD MEMBER	1 00	X						0	0	0
WILLIAM GINN BOARD MEMBER	1 00	X						0	0	0
MONTE GLASER BOARD MEMBER	1 00	X						0	0	0
JOHN GOEDE BOARD MEMBER	1 00	X						0	0	0
MARK GOLDSTROM BOARD MEMBER	1 00	X						0	0	0
FRANCIS GOODWIN BOARD MEMBER	1 00	X						0	0	0
PATRICK GORUP BOARD MEMBER	1 00	X						0	0	0
MATTHEW GOTSCHALL BOARD MEMBER	1 00	X						0	0	0
JOHN GOTTSCHALK BOARD MEMBER	1 00	X						0	0	0
RICHARD GRAEME BOARD MEMBER	1 00	X						0	0	0
ROBERT GRAHAM BOARD MEMBER	1 00	X						0	0	0
WILLIAM GRATTON BOARD MEMBER	1 00	X						0	0	0
MATTHEW GRETEMAN BOARD MEMBER	1 00	X						0	0	0
PHILIP GUNDERSON BOARD MEMBER	1 00	X						0	0	0
JAMES GUSTAFSON BOARD MEMBER	1 00	X						0	0	0
JAMIE GUTIERREZ BOARD MEMBER	1 00	X						0	0	0
MICHAEL GUTTAU BOARD MEMBER	1 00	X						0	0	0
RICHARD HACHTEN BOARD MEMBER	1 00	X						0	0	0
GEORGE HADDIX BOARD MEMBER	1 00	X						0	0	0
ALLAN HALE BOARD MEMBER	1 00	X						0	0	0
DONALD HANSEN BOARD MEMBER	1 00	X						0	0	0

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			
JOHN HANSEN BOARD MEMBER	1 00	X						0	0	0
LYLE HANSEN JR BOARD MEMBER	1 00	X						0	0	0
LYLE HANSEN III BOARD MEMBER	1 00	X						0	0	0
JAMES HANSON JR BOARD MEMBER	1 00	X						0	0	0
WILLIAM HARDISTY BOARD MEMBER	1 00	X						0	0	0
CHARLES HARPER BOARD MEMBER	1 00	X						0	0	0
SALLY HARVEY BOARD MEMBER	1 00	X						0	0	0
MARVIN HASWELL BOARD MEMBER	1 00	X						0	0	0
CHRISTOPHER HAWKINS EXECUTIVE COMMITTEE	1 00	X						0	0	0
MARY HAWKINS BOARD MEMBER	1 00	X						0	0	0
HOWARD HAWKS BOARD MEMBER	1 00	X						0	0	0
DAVID HEFFLINGER BOARD MEMBER	1 00	X						0	0	0
CHARLES HEIDER BOARD MEMBER	1 00	X						0	0	0
JEFF HEMMINGSEN BOARD MEMBER	1 00	X						0	0	0
JERRY HEMPEL BOARD MEMBER	1 00	X						0	0	0
WILLIAM HETZLER BOARD MEMBER	1 00	X						0	0	0
MARK HINDS BOARD MEMBER	1 00	X						0	0	0
ROBERT HINSON BOARD MEMBER	1 00	X						0	0	0
LYNNETTE HOFFMAN BOARD MEMBER	1 00	X						0	0	0
JOHN HOICH BOARD MEMBER	1 00	X						0	0	0
ANDREA HOIG BOARD MEMBER	1 00	X						0	0	0
R DEAN HOLLIS BOARD MEMBER	1 00	X						0	0	0
GARY HONTS EXECUTIVE COMMITTEE	1 00	X						0	0	0
ROBERT HORGAN BOARD MEMBER	1 00	X						0	0	0
MICHAEL HOWARD BOARD MEMBER	1 00	X						0	0	0



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			
JAMES HUDSON BOARD MEMBER	1 00	X						0	0	0
JIM HUGHES BOARD MEMBER	1 00	X						0	0	0
JESS HULL BOARD MEMBER	1 00	X						0	0	0
KEVIN HULETT BOARD MEMBER	1 00	X						0	0	0
DANIEL HUNT BOARD MEMBER	1 00	X						0	0	0
DAVID HUNT BOARD MEMBER	1 00	X						0	0	0
JAMES JANSEN BOARD MEMBER	1 00	X						0	0	0
JASON JAMES BOARD MEMBER	1 00	X						0	0	0
MARK JANULEWICZ BOARD MEMBER	1 00	X						0	0	0
THOMAS JARECKE BOARD MEMBER	1 00	X						0	0	0
JAMES JOHNSON BOARD MEMBER	1 00	X						0	0	0
THOMAS JONES BOARD MEMBER	1 00	X						0	0	0
MICHAEL JUNG BOARD MEMBER	1 00	X						0	0	0
PATRICK JUNG BOARD MEMBER	1 00	X						0	0	0
RICHARD KAPLAN BOARD MEMBER	1 00	X						0	0	0
ALAN KENNEDY BOARD MEMBER	1 00	X						0	0	0
DENNIS KENNEDY BOARD MEMBER	1 00	X						0	0	0
MARK KESSLER BOARD MEMBER	1 00	X						0	0	0
JOHN KIERNAN OD BOARD MEMBER	1 00	X						0	0	0
JAMES KING BOARD MEMBER	1 00	X						0	0	0
DAN KINNEY BOARD MEMBER	1 00	X						0	0	0
KRAIG KITT BOARD MEMBER	1 00	X						0	0	0
MARIE KNEDLER BOARD MEMBER	1 00	X						0	0	0
MICHAEL KNEDLER BOARD MEMBER	1 00	X						0	0	0
JEFF KNERL BOARD MEMBER	1 00	X						0	0	0

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			
STEVE KONTZ BOARD MEMBER	1 00	X						0	0	0
JOHN KOTOUC BOARD MEMBER	1 00	X						0	0	0
MICHAEL KOZLIK EXECUTIVE COMMITTEE	1 00	X						0	0	0
JAMES KRAMER BOARD MEMBER	1 00	X						0	0	0
ERIC KNOX BOARD MEMBER	1 00	X						0	0	0
PETER LAHTI BOARD MEMBER	1 00	X						0	0	0
CLARENCE LANDEN III BOARD MEMBER	1 00	X						0	0	0
DAVID LANOHA BOARD MEMBER	1 00	X						0	0	0
DAVID LASHIER BOARD MEMBER	1 00	X						0	0	0
LUKE LAUFERSWEILER BOARD MEMBER	1 00	X						0	0	0
LESLIE LAWLESS BOARD MEMBER	1 00	X						0	0	0
EDD LEACH BOARD MEMBER	1 00	X						0	0	0
THOMAS LEHMAN BOARD MEMBER	1 00	X						0	0	0
DOUGLAS LEONARD BOARD MEMBER	1 00	X						0	0	0
LANCE LEVIS BOARD MEMBER	1 00	X						0	0	0
DAVID LEY BOARD MEMBER	1 00	X						0	0	0
RONALD LINDQUIST BOARD MEMBER	1 00	X						0	0	0
TED LOHRBERG BOARD MEMBER	1 00	X						0	0	0
J BARRY LOUGHRIDGE BOARD MEMBER	1 00	X						0	0	0
LINDA LOVGREN BOARD MEMBER	1 00	X						0	0	0
WILLIAM LOWNDES MD BOARD MEMBER	1 00	X						0	0	0
GEORGE LUCAS BOARD MEMBER	1 00	X						0	0	0
KEITH LUTZ BOARD MEMBER	1 00	X						0	0	0
DR JOHN MACKIEL BOARD MEMBER	1 00	X						0	0	0
EDWARD MAIER BOARD MEMBER	1 00	X						0	0	0

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 MANLEY BOARD MEMBER	1 00	X						0	0	0
RODNEY MARKIN BOARD MEMBER	1 00	X						0	0	0
STEVE MARTIN BOARD MEMBER	1 00	X						0	0	0
DOUGLAS MARTIN MD BOARD MEMBER	1 00	X						0	0	0
PAUL MAUER BOARD MEMBER	1 00	X						0	0	0
TAD MAXWELL BOARD MEMBER	1 00	X						0	0	0
T MCCLYMONT BOARD MEMBER	1 00	X						0	0	0
JOHN S MCCOLLISTER BOARD MEMBER	1 00	X						0	0	0
STEPHEN MCCOLLISTER EXECUTIVE COMMITTEE	1 00	X						0	0	0
MICHAEL MCDONNELL BOARD MEMBER	1 00	X						0	0	0
LEGRANDE MCGREGOR BOARD MEMBER	1 00	X						0	0	0
J PAUL MCINTOSH BOARD MEMBER	1 00	X						0	0	0
SCOTT MCMULLEN BOARD MEMBER	1 00	X						0	0	0
WM LAIRD MCNICHOLS BOARD MEMBER	1 00	X						0	0	0
LARRY MELICHAR BOARD MEMBER	1 00	X						0	0	0
LLOYD MEYER BOARD MEMBER	1 00	X						0	0	0
COREY MEYER BOARD MEMBER	1 00	X						0	0	0
BRIAN MILFORD BOARD MEMBER	1 00	X						0	0	0
ROGER MILLER BOARD MEMBER	1 00	X						0	0	0
JANE MILLER BOARD MEMBER	1 00	X						0	0	0
DWIGHT MOATS BOARD MEMBER	1 00	X						0	0	0
SCOTT MOORE BOARD MEMBER	1 00	X						0	0	0
JOHN MULLER BOARD MEMBER	1 00	X						0	0	0
CHRIS MURPHY BOARD MEMBER	1 00	X						0	0	0
GAYLORD MUSSMAN BOARD MEMBER	1 00	X						0	0	0

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			
JOHN NELSON BOARD MEMBER	1 00	X						0	0	0
ROBERT NELTON BOARD MEMBER	1 00	X						0	0	0
ARTHUR NEU BOARD MEMBER	1 00	X						0	0	0
ROBERT NORRIS BOARD MEMBER	1 00	X						0	0	0
JAMES NORRIS BOARD MEMBER	1 00	X						0	0	0
GREGORY OLSON BOARD MEMBER	1 00	X						0	0	0
LISA OLSON BOARD MEMBER	1 00	X						0	0	0
HOWARD OMDAHL BOARD MEMBER	1 00	X						0	0	0
ROBERT OWEN BOARD MEMBER	1 00	X						0	0	0
DANIEL OWENS EXECUTIVE COMMITTEE	1 00	X						0	0	0
MICHAEL PALLESEN BOARD MEMBER	1 00	X						0	0	0
DAVID PARKER BOARD MEMBER	1 00	X						0	0	0
RICHARD PAROD BOARD MEMBER	1 00	X						0	0	0
JOHN PARROTT BOARD MEMBER	1 00	X						0	0	0
MICHAEL PATE BOARD MEMBER	1 00	X						0	0	0
DOUG PATRICK BOARD MEMBER	1 00	X						0	0	0
DAVID PATTERSON BOARD MEMBER	1 00	X						0	0	0
LARRY PEARSON BOARD MEMBER	1 00	X						0	0	0
TODD PELLETT BOARD MEMBER	1 00	X						0	0	0
ROGER PENTZIEN BOARD MEMBER	1 00	X						0	0	0
THOMAS PESCHIO CRE BOARD MEMBER	1 00	X						0	0	0
DELAINE PETERSON BOARD MEMBER	1 00	X						0	0	0
JOHN PIERCE BOARD MEMBER	1 00	X						0	0	0
STEVE PITLOR BOARD MEMBER	1 00	X						0	0	0
LEE POLIKOV BOARD MEMBER	1 00	X						0	0	0

**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			
DANIEL POTTER BOARD MEMBER	1 00	X						0	0	0
KEITH POWELL BOARD MEMBER	1 00	X						0	0	0
BRAD PRICE BOARD MEMBER	1 00	X						0	0	0
ANTHONY PRUSS III BOARD MEMBER	1 00	X						0	0	0
MICHAEL RAMBOUR BOARD MEMBER	1 00	X						0	0	0
MARTIN RAMM BOARD MEMBER	1 00	X						0	0	0
BARBARA RAY BOARD MEMBER	1 00	X						0	0	0
BRIAN RECH BOARD MEMBER	1 00	X						0	0	0
ROBERT REED BOARD MEMBER	1 00	X						0	0	0
JOSEPH RAMIREZ BOARD MEMBER	1 00	X						0	0	0
THOMAS RICHARDS BOARD MEMBER	1 00	X						0	0	0
HERMAN RICHTER BOARD MEMBER	1 00	X						0	0	0
H DOUGLAS RILEY BOARD MEMBER	1 00	X						0	0	0
WILLIAM RILEY BOARD MEMBER	1 00	X						0	0	0
MARK ROBERTS BOARD MEMBER	1 00	X						0	0	0
DR SERGIO ROCAFORT BOARD MEMBER	1 00	X						0	0	0
JAMES ROCKLIN BOARD MEMBER	1 00	X						0	0	0
JACK RUESCH BOARD MEMBER	1 00	X						0	0	0
WILLIAM SAMUELSON BOARD MEMBER	1 00	X						0	0	0
RICK SANDERS EXECUTIVE COMMITTEE	1 00	X						0	0	0
JEFFREY SCHMID BOARD MEMBER	1 00	X						0	0	0
ADAM SCHWEERS BOARD MEMBER	1 00	X						0	0	0
W DAVID SCOTT BOARD MEMBER	1 00	X						0	0	0
WALTER SCOTT JR BOARD MEMBER	1 00	X						0	0	0
CHARLES SEDERSTROM BOARD MEMBER	1 00	X						0	0	0

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			
JOHN SHANAHAN BOARD MEMBER	1 00	X						0	0	0
CLARENCE SHOLLY BOARD MEMBER	1 00	X						0	0	0
JOHN SHORES JR BOARD MEMBER	1 00	X						0	0	0
G JAY SIERS BOARD MEMBER	1 00	X						0	0	0
ANDREW SIGERSON BOARD MEMBER	1 00	X						0	0	0
CHARLES SIGERSON BOARD MEMBER	1 00	X						0	0	0
ARTHUR SILVA BOARD MEMBER	1 00	X						0	0	0
MICHAEL SIMMONDS BOARD MEMBER	1 00	X						0	0	0
RICHARD SIREK BOARD MEMBER	1 00	X						0	0	0
JAMES SKINNER BOARD MEMBER	1 00	X						0	0	0
ERIC SKOOG BOARD MEMBER	1 00	X						0	0	0
BRYAN SLONE BOARD MEMBER	1 00	X						0	0	0
REYNOLD SMITH BOARD MEMBER	1 00	X						0	0	0
TIM SMITH BOARD MEMBER	1 00	X						0	0	0
DOUGLASS SOSEMAN BOARD MEMBER	1 00	X						0	0	0
THOMAS SPOONHOUR BOARD MEMBER	1 00	X						0	0	0
ROBERT STACHURA BOARD MEMBER	1 00	X						0	0	0
KENNETH STINSON BOARD MEMBER	1 00	X						0	0	0
LYLE STROM BOARD MEMBER	1 00	X						0	0	0
NEAL SUESS BOARD MEMBER	1 00	X						0	0	0
PATRICK SUKUP BOARD MEMBER	1 00	X						0	0	0
DR TOM SURBER BOARD MEMBER	1 00	X						0	0	0
KIRK SWARTZBAUGH BOARD MEMBER	1 00	X						0	0	0
MICHAEL TEWS BOARD MEMBER	1 00	X						0	0	0
MARK THEISEN BOARD MEMBER	1 00	X						0	0	0

**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			
LB THOMAS BOARD MEMBER	1 00	X						0	0	0
STEVEN THOMAS BOARD MEMBER	1 00	X						0	0	0
KENDAL THOMPSON BOARD MEMBER	1 00	X						0	0	0
LOWELL THRASHER BOARD MEMBER	1 00	X						0	0	0
KIM TIEFENTHALER BOARD MEMBER	1 00	X						0	0	0
JOSEPH TWIDWELL JR BOARD MEMBER	1 00	X						0	0	0
TIMOTHY VALA BOARD MEMBER	1 00	X						0	0	0
MICHAEL VANDERBERG BOARD MEMBER	1 00	X						0	0	0
DAN VEAZEY BOARD MEMBER	1 00	X						0	0	0
IRVING VEITZER BOARD MEMBER	1 00	X						0	0	0
ROBERT WALGREN BOARD MEMBER	1 00	X						0	0	0
GLENN WALINSKI BOARD MEMBER	1 00	X						0	0	0
DENNIS WALKER BOARD MEMBER	1 00	X						0	0	0
JON WALTZ BOARD MEMBER	1 00	X						0	0	0
WILLIAM WARNES BOARD MEMBER	1 00	X						0	0	0
THOMAS WARREN SR BOARD MEMBER	1 00	X						0	0	0
MARGUERITA WASHINGTON BOARD MEMBER	1 00	X						0	0	0
GORDON WATANABE BOARD MEMBER	1 00	X						0	0	0
VERNE WELCH BOARD MEMBER	1 00	X						0	0	0
GAIL WERNER-ROBERTSON BOARD MEMBER	1 00	X						0	0	0
TOMMY WHALEN EXECUTIVE COMMITTEE	1 00	X						0	0	0
ROSE WHITE BOARD MEMBER	1 00	X						0	0	0
BENJAMIN WIESMAN BOARD MEMBER	1 00	X						0	0	0
MARK WIESMAN BOARD MEMBER	1 00	X						0	0	0
RICHARD WIKERT BOARD MEMBER	1 00	X						0	0	0

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			
ANNETTE WILES BOARD MEMBER	1 00	X						0	0	0
JEFFRY WILKE BOARD MEMBER	1 00	X						0	0	0
MICHAEL WILLIAMS BOARD MEMBER	1 00	X						0	0	0
CHARLES WILSON BOARD MEMBER	1 00	X						0	0	0
JOHN WINKLER BOARD MEMBER	1 00	X						0	0	0
KERRY WINTERER BOARD MEMBER	1 00	X						0	0	0
DONALD WOODRUFF BOARD MEMBER	1 00	X						0	0	0
ROGER WOZNY BOARD MEMBER	1 00	X						0	0	0
NANCY WYATT BOARD MEMBER	1 00	X						0	0	0
JAMES YOUNG BOARD MEMBER	1 00	X						0	0	0
JEFF NEARY BOARD MEMBER	1 00	X						0	0	0
SCOTT ERIKSON EXECUTIVE COMMITTEE	1 00	X						0	0	0
MICHAEL GAWLEY EXECUTIVE COMMITTEE	1 00	X						0	0	0
JOHN DANIELS BOARD MEMBER	1 00	X						0	0	0
STEVE HOSKINS BOARD MEMBER	1 00	X						0	0	0
DENNIS MITCHELL BOARD MEMBER	1 00	X						0	0	0
TREY MYTTY BOARD MEMBER	1 00	X						0	0	0
JOHN NELSON BOARD MEMBER	1 00	X						0	0	0
BISHOP WALKER NICKLESS BOARD MEMBER	1 00	X						0	0	0
ROBERT ZIMMERMAN BOARD MEMBER	1 00	X						0	0	0
CYNTHIA PRESTWOOD EXECUTIVE COMMITTEE	1 00	X						0	0	0
JOHN RICKERT EXECUTIVE COMMITTEE	1 00	X						0	0	0
SCOTT ROBERTSON EXECUTIVE COMMITTEE	1 00	X						0	0	0
AMMON ANDERSON BOARD MEMBER	1 00	X						0	0	0
MARK BARATTA BOARD MEMBER	1 00	X						0	0	0



**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				
JOHN BARNHART BOARD MEMBER	1 00	X						0	0	0	
TONY BECK BOARD MEMBER	1 00	X						0	0	0	
CHAD FORD BOARD MEMBER	1 00	X						0	0	0	
JOSEPH LAGER BOARD MEMBER	1 00	X						0	0	0	
STEVEN LANNI BOARD MEMBER	1 00	X						0	0	0	
PAT LAWLOR BOARD MEMBER	1 00	X						0	0	0	
GARY MART BOARD MEMBER	1 00	X						0	0	0	
MICHAEL MAYNE BOARD MEMBER	1 00	X						0	0	0	
ANTHONY MOODY BOARD MEMBER	1 00	X						0	0	0	
WILLIAM STOTT BOARD MEMBER	1 00	X						0	0	0	
KEVIN STREHLE BOARD MEMBER	1 00	X						0	0	0	
GINNY WARD BOARD MEMBER	1 00	X						0	0	0	
BENNETT GINSBERG BOARD MEMBER	1 00	X						0	0	0	

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, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL

Employer identification number  
47-0376545

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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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) 2011

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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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	
1d	
1e	
1f	

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 . . . . .	12,722,882	11,652,670	9,920,624	
b	Contributions . . . . .	392,931	45,757	212,745	
c	Investment earnings or losses . . . . .	-41,329	1,452,982	1,906,092	
d	Grants or scholarships . . . . .	2,600	2,600		
e	Other expenditures for facilities and programs . . . . .	416,501	364,040	334,502	
f	Administrative expenses . . . . .	65,786	61,887	52,289	
g	End of year balance . . . . .	12,589,597	12,722,882	11,652,670	

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 0 %

b

Permanent endowment ▶ 9 000 %

c

Term endowment ▶ 91 000 %

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

No

(ii) related organizations . . . . .

3a(ii)

No

b

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

3b

4

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

Part VI

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .	1,406,250			1,406,250
b Buildings . . . . .	6,006,171		3,478,028	2,528,143
c Leasehold improvements . . . . .	1,236,255		196,494	1,039,761
d Equipment . . . . .	1,227,594		1,094,552	133,042
e Other . . . . .	673,403		527,879	145,524
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .				5,252,720

Schedule D (Form 990) 2011



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	7,114,835
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	7,227,209
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-112,374
4	Net unrealized gains (losses) on investments	4	-180,420
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-180,420
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-292,794

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements . . . . .	1	5,727,264
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	-180,420
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	31,222
e	Add lines 2a through 2d . . . . .	2e	-149,198
3	Subtract line 2e from line 1 . . . . .	3	5,876,462
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	65,786
b	Other (Describe in Part XIV) . . . . .	4b	1,172,587
c	Add lines 4a and 4b . . . . .	4c	1,238,373
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	7,114,835

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements . . . . .	1	6,020,058
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	31,222
e	Add lines 2a through 2d . . . . .	2e	31,222
3	Subtract line 2e from line 1 . . . . .	3	5,988,836
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	65,786
b	Other (Describe in Part XIV) . . . . .	4b	1,172,587
c	Add lines 4a and 4b . . . . .	4c	1,238,373
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	7,227,209

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	TIMING DIFFERENCES OFTEN OCCUR BETWEEN WHEN FEES ARE COLLECTED BY THE ORGANIZATION AND REMITTED BY THE ORGANIZATION. REGISTRATION FEES, MAGAZINE SUBSCRIPTIONS, ETC, ARE COLLECTED BY THE ORGANIZATION AS AN INTERMEDIARY. THE FUNDS ARE PERIODICALLY REMITTED TO THE APPROPRIATE THIRD PARTY. THE UNITS KEEP MONEY ON ACCOUNT AND USE IT TO REGISTER FOR COUNCIL EVENTS AND TO BUY MERCHANDISE IN SCOUT SHOPS.
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE PURPOSE OF THE ENDOWMENT IS TO FULFILL THE MISSION OF THE ORGANIZATION ON AN ANNUAL BASIS.
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, TOPIC OF THE FASB ACCOUNTING STANDARDS CODIFICATION REQUIRES DISCLOSURE AND RECOGNITION IN FINANCIAL STATEMENTS OF POSITIONS TAKEN IN A TAX RETURN ABOUT THE TAX TREATMENT OF TRANSACTIONS AND EVENTS THAT MORE THAN LIKELY WOULD NOT BE SUSTAINED UPON EXAMINATION BY TAX AUTHORITIES. TAX POSITIONS RELATIVE TO A NOT-FOR-PROFIT ORGANIZATION INCLUDE ACTIVITIES THAT MAY ENDANGER ITS EXEMPT PURPOSE AND STATUS AS AN EXEMPT ORGANIZATION. THE COUNCIL BELIEVES IT COMPLIES WITH ALL RELEVANT TAX LAWS AND REGULATIONS, INCLUDING THOSE RELATED TO UNRELATED BUSINESS INCOME TAX, AND HAS NO SIGNIFICANT UNCERTAIN TAX POSITIONS. ACCORDINGLY, NO LIABILITY FOR UNCERTAIN TAX POSITIONS HAS BEEN RECORDED IN THE STATEMENT OF FINANCIAL POSITION. REPORTS FOR THE 2008 THROUGH 2011 ARE OPEN AND SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, HOWEVER, THE COUNCIL HAS RECEIVED NO NOTICE OF INTENT TO DO SO.
PART XII, LINE 2D - OTHER ADJUSTMENTS		DIRECT FUNDRAISING EXPENSES
PART XII, LINE 4B - OTHER ADJUSTMENTS		COMMISSIONS TO UNITS FOR PRODUCT SALES
PART XIII, LINE 2D - OTHER ADJUSTMENTS		DIRECT FUNDRAISING EXPENSES
PART XIII, LINE 4B - OTHER ADJUSTMENTS		COMMISSIONS TO UNITS FOR PRODUCT SALES

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

2011

Open to Public  
Inspection

Name of the organization  
BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL

Employer identification number  
47-0376545

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1

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

a

☒

Mail solicitations

e

☒

Solicitation of non-government grants

b

☒

Internet and e-mail solicitations

f

☐

Solicitation of government grants

c

☒

Phone solicitations

g

☒

Special fundraising events

d

☒

In-person solicitations

2a

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

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

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50083H Schedule G (Form 990 or 990-EZ) 2011

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
		OMAHA GOLF TOURNAMENT (event type)	OVER THE EDGE (event type)	2 (total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts . . . .	97,050	40,957	42,325
	2	Less Charitable contributions . . . .	68,130	38,257	36,500
	3	Gross income (line 1 minus line 2) . . . .	28,920	2,700	5,825
Direct Expenses	4	Cash prizes . . . .			
	5	Non-cash prizes . . . .	7,795		7,795
	6	Rent/facility costs . . . .	15,194	28,395	560
	7	Food and beverages . . . .	5,776		3,552
	8	Entertainment . . . .			
	9	Other direct expenses . . . .	1,071		1,756
	10	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶			
	11	Net income summary Combine lines 3 and 10 in column (d) . . . . . ▶			

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 . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	7	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶			

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

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

b If "No," Explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

b If "Yes," Explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 11

Does the organization operate gaming activities with nonmembers?

Yes

No
- 12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

Yes

No

13

Indicate the percentage of gaming activity operated in

a	The organization's facility	13a
b	An outside facility	13b

14

Provide 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?

Yes

No

b

If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$

c

If "Yes," enter 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?

Yes

No

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 \$

Part IV

Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
------------	-----------------	-------------



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

2011

Open to Public  
Inspection

Name of the organization  
BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL

Employer identification number  
47-0376545

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

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3

Enter total number of other organizations listed in the line 1 table . . . . . ▶

**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

(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
(1) YOUNG MEN IN NORTH AND SOUTH OMAHA ARE PROVIDED MEMBERSHIP AS WELL AS SOME MATERIALS TO PARTICIPATE IN BOY SCOUTS OF AMERICA MID-AMERICA COUNCIL PROGRAMS AT NO COST TO THEM THROUGH THE SCOUTREACH PROGRAM	3258		77,487	COST	BOOKS, T-SHIRTS, MEMBERSHIP FEES
(2) COLLEGE SCHOLARSHIPS TO SCOUTS GRADUATING FROM HIGH SCHOOL	4	2,600		COST	

**Part IV**

**Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
------------	------------------	-------------

SCHEDULE M  
(Form 990)

NonCash Contributions

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization  
BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL

Employer identification number  
47-0376545

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .	X	24	14,986	50% MARKET VALUE
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
PROGRAM				
25 Other ► ( <u>SUPPLIES</u> )	X	11	5,683	50% MARKET VALUE
MAINTENANCE				
26 Other ► ( <u>SUPPLIES</u> )	X	22	11,838	50% MARKET VALUE
OFFICE				
27 Other ► ( <u>SUPPLIES</u> )	X	25	20,694	50% MARKET VALUE
28 Other ► ( _____ )				

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

29

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

30a

Yes

No

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?

31

Yes

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions? . . . . .

32a

No

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 III**

**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
------------	------------------	-------------

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
BOY SCOUTS OF AMERICA 326 MID-AMERICA COUNCIL

Employer identification number  
47-0376545

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	THE BOARD OF DIRECTORS IS COMMUNITY BASED AS A RESULT, IT IS POSSIBLE THAT FAMILY OR BUSINESS RELATIONSHIPS MAY EXIST AMONG THE MEMBERS
	FORM 990, PART VI, SECTION A, LINE 6	ACTIVE MEMBERS MAY ELECT THE MEMBERS OF THE GOVERNING BODY , AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY
	FORM 990, PART VI, SECTION A, LINE 7A	ACTIVE MEMBERS MAY ELECT MEMBERS AT LARGE, REGULAR MEMBERS OF THE EXECUTIVE BOARD, AND OFFICERS OF THE CORPORATION OTHER THAN THE SCOUT EXECUTIVE
	FORM 990, PART VI, SECTION A, LINE 7B	ACTIVE MEMBERS MAY VOTE AT THE ANNUAL MEETING TO RECEIVE AND APPROVE FINANCIAL STATEMENTS SHOWING THE FINANCIAL POSITION OF THE CORPORATION AS OF THE CLOSE OF ITS MOST RECENT COMPLETE FISCAL YEAR AND THE RESULTS OF OPERATIONS DURING SUCH YEAR, AND TRANSACTING SUCH OTHER BUSINESS AS MAY COME BEFORE THE MEETING ACTIVE MEMBERS MAY VOTE IN OTHER REGULAR MEETINGS AND SPECIAL MEETINGS, INCLUDING PROPOSALS TO MERGE OR CONSOLIDATE
	FORM 990, PART VI, SECTION B, LINE 11	THE CFO REVIEWED THE FORM 990 FOR 2011 AND DISCUSSED ANY ISSUES WITH THE AUDITOR THE 2011 FORM 990 WAS PROVIDED TO ALL MEMBERS OF THE AUDIT COMMITTEE FOR THEIR REVIEW BEFORE IT WAS FILED
	FORM 990, PART VI, SECTION B, LINE 12C	THE EXECUTIVE DIRECTOR REVIEWS ALL EXPENDITURES AND AS PART OF THIS PROCEDURE, THE WRITTEN CONFLICT OF INTEREST POLICY IS CONSIDERED THEREIN
	FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION AND BENEFITS COMMITTEE GRADES THE EMPLOYEE'S PERFORMANCE ACCORDING TO THE LIST OF CRITICAL ACHIEVEMENTS AS PROVIDED BY THE NATIONAL BOY SCOUT COUNCIL THE RESULTS ARE APPLIED TO THE CURRENT YEAR RECOMMENDED SALARY RANGES WHICH ARE ALSO PROVIDED BY THE NATIONAL BOY SCOUT COUNCIL TO DETERMINE THE APPROPRIATE RAISE FOR EACH EMPLOYEE BY CLASS
	FORM 990, PART VI, SECTION C, LINE 19	WILL POST UPON REQUEST
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -180,420
	FORM 990, PART XII, LINE 2C	THERE WERE NO CHANGES IN PROCESS IN THE CURRENT YEAR