Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2011

Open to Public Inspection

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

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

C Name of organization
SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
107 YOUTH DEVELOPMENT COURT

City or town, state or country, and ZIP + 4
WINCHESTER, VA 22602

F Name and address of principal officer: H. PAIGE MANUEL
107 YOUTH DEVELOPMENT COURT, WINCHESTER, VA

D Employer identification number
54-0505874

E Telephone number
(540)662-2551

G Gross receipts $ 1,816,495.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW.SAC-BSA.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1927 M State of legal domicile: VA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA IS A NOT-FOR-PROFIT ORGANIZATION DEVOTED TO

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	49
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	49
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	61
6	Total number of volunteers (estimate if necessary)	6	1800
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	338,203.	426,790.
9	Program service revenue (Part VIII, line 2g)	590,456.	564,519.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	67,942.	73,106.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	243,157.	158,183.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,239,758.	1,222,598.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	620,098.	601,581.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 35,243.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	627,128.	585,413.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,247,226.	1,186,994.
19	Revenue less expenses Subtract line 18 from line 12	-7,468.	35,604.
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	2,011,816.	1,937,825.
21	Total liabilities (Part X, line 26)	205,295.	180,215.
22	Net assets or fund balances Subtract line 21 from line 20	1,806,521.	1,757,610.

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SCANNED JUL 3 1 2012

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 — Date 6/25/2012

▶ STUART WILLIAMS, SCOUT EXECUTIVE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
KERRI A. BURKHART, CPA				P00028351

Firm's name ▶ HOTTEL & WILLIS, P.C. Firm's EIN ▶ 54-1135771

Firm's address ▶ 314 NORTH BRADDOCK STREET
WINCHESTER, VA 22601 Phone no. (540)662-0325

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

9-16

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission
THE SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA IS A NOT-FOR-PROFIT ORGANIZATION DEVOTED TO PROMOTING, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME GRANTED IT BY THE BOY SCOUTS OF AMERICA, AND IN ACCORDANCE WITH THE BYLAWS, AND RULES AND REGULATIONS OF THE BOY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 1,028,475. including grants of $) (Revenue $ 713,521.)
SCOUTING PROGRAM, COORDINATION AND DIRECTION, CAMP IMPROVEMENTS, AND PHYSICAL PLANT MAINTENANCE.

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

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

4e Total program service expenses ▶ 1,028,475.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** 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*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
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*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	X	
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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
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 direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

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

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	61			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
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					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	49		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	49		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6		X
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?		7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		X

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available. Check all that apply

[ ] Own website [ ] Another's website [X] 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 during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

ACCOUNTING SPECIALIST - (540)662-2551

107 YOUTH DEVELOPMENT COURT, WINCHESTER, VA 22602

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) WILBORN ROBERSON COUNCIL PRESIDENT	0.00	X						0.	0.	0.
(2) CHARLES A BENNETT, JR COUNCIL COMMISSIONER	0.00	X						0.	0.	0.
(3) J. DAVID GRIFFIN LEGAL COUNSEL	0.00	X						0.	0.	0.
(4) WAYNE A. YOWELL TREASURER	0.00	X						0.	0.	0.
(5) GEORGE E. TABB, JR. VP - DISTRICT OPERATIONS	0.00	X						0.	0.	0.
(6) R. WILLIAM BAYLISS VP - ENDOWMENT	0.00	X						0.	0.	0.
(7) CHRISTOPHER 'KIT' MOLDEN VP - FINANCE	0.00	X						0.	0.	0.
(8) LYNNE SEIBERT-STEPTOE VP - MEMBERSHIP	0.00	X						0.	0.	0.
(9) RICK BUSH VP - PROPERTIES	0.00	X						0.	0.	0.
(10) JOHN NORTON VP - MARKETING	0.00	X						0.	0.	0.
(11) J. MICHAEL SPORY VP - PROGRAM	0.00	X						0.	0.	0.
(12) J. MICHAEL WILLIAMS VP - RISK MANAGEMENT	0.00	X						0.	0.	0.
(13) H. PAIGE MANUEL CHAIRMAN	0.00	X						0.	0.	0.
(14) STUART WILLIAMS SCOUT EXECUTIVE	50.00			X				84,667.	0.	6,716.
(15) MARK PENNINGTON ASSISTANT SCOUT EXECUTIVE	50.00			X				74,397.	0.	5,095.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Sub-total ▶								159,064.	0.	11,811.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								159,064.	0.	11,811.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 426,790.				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f ▶		426,790.			
Program Service Revenue		Business Code				
	2 a CAMPING REVENUE	900099	382,733.	382,733.		
	b ACTIVITY REVENUE	900099	173,591.	173,591.		
	c OTHER REVENUE	900099	8,195.	8,195.		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ▶		564,519.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		13,408.			13,408.
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6 a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
	7 a Gross amount from sales of assets other than inventory	(i) Securities 269894. / (ii) Other				
	b Less cost or other basis and sales expenses	210196.				
	c Gain or (loss)	59,698.				
	d Net gain or (loss) ▶		59,698.			59,698.
	8 a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18	a 33,044.				
	b Less direct expenses	b 23,863.				
	c Net income or (loss) from fundraising events ▶		9,181.			9,181.
	9 a Gross income from gaming activities See Part IV, line 19	a				
	b Less. direct expenses	b				
	c Net income or (loss) from gaming activities ▶					
	10 a Gross sales of inventory, less returns and allowances	a 508840.				
	b Less cost of goods sold	b 359838.				
	c Net income or (loss) from sales of inventory ▶		149,002.	149,002.		
	Miscellaneous Revenue	Business Code				
	11 a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d ▶					
	12 **Total revenue** See instructions. ▶		1222598.	713,521.	0.	82,287.

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				
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	159,064.	127,306.	23,859.	7,899.
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	318,602.	273,097.	34,088.	11,417.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	11,829.	9,464.	1,774.	591.
9 Other employee benefits	69,372.	55,497.	10,406.	3,469.
10 Payroll taxes	42,714.	35,713.	5,251.	1,750.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	17,552.		17,552.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	25,954.	22,504.	2,587.	863.
14 Information technology				
15 Royalties				
16 Occupancy	49,118.	46,395.	2,042.	681.
17 Travel	74,034.	68,649.	4,039.	1,346.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	54,514.	52,778.	1,302.	434.
20 Interest				
21 Payments to affiliates	14,574.	14,574.		
22 Depreciation, depletion, and amortization	55,956.	44,765.	8,393.	2,798.
23 Insurance	26,662.	23,350.	2,484.	828.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	181,228.	178,401.	2,120.	707.
b RENTAL & EQUIPMENT MAIN	32,827.	28,609.	3,163.	1,055.
c RECOGNITION AWARDS & SP	19,723.	19,018.	529.	176.
d PRINTING/PUBLICATIONS	13,087.	11,473.	1,210.	404.
e All other expenses	20,184.	16,882.	2,477.	825.
25 **Total functional expenses.** Add lines 1 through 24e	1,186,994.	1,028,475.	123,276.	35,243.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

					(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing				1	
	2	Savings and temporary cash investments			124,656.	2	52,607.
	3	Pledges and grants receivable, net			84,441.	3	45,445.
	4	Accounts receivable, net			14,588.	4	16,258.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			120,707.	8	140,684.
	9	Prepaid expenses and deferred charges			39,783.	9	40,147.
	10a	Land, buildings, and equipment. cost or other basis Complete Part VI of Schedule D	10a	1,971,836.			
	b	Less accumulated depreciation	10b	1,036,102.	885,077.	10c	935,734.
	11	Investments - publicly traded securities				11	10,570.
	12	Investments - other securities See Part IV, line 11			742,564.	12	696,380.
	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)			2,011,816.	16	1,937,825.
Liabilities	17	Accounts payable and accrued expenses			23,221.	17	22,109.
	18	Grants payable				18	
	19	Deferred revenue			61,283.	19	37,290.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties				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			120,791.	25	120,816.
	26	**Total liabilities.** Add lines 17 through 25			205,295.	26	180,215.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**					
	27	Unrestricted net assets			1,754,604.	27	1,702,515.
	28	Temporarily restricted net assets			51,917.	28	55,095.
	29	Permanently restricted net assets				29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building, or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			1,806,521.	33	1,757,610.
	34	Total liabilities and net assets/fund balances			2,011,816.	34	1,937,825.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,222,598.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,186,994.
3	Revenue less expenses Subtract line 2 from line 1	3	35,604.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,806,521.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-84,515.
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	1,757,610.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
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.	3b		

SCHEDULE A
(Form 990 or 990-EZ)

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 SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA

Employer identification number 54-0505874

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

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

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

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

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

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

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

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

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

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

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

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

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

		Yes	No
(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 supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s)

(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? Yes	No	(v) Did you notify the organization in col. (i) of your support? Yes	No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	No	(vii) Amount of support
Total									

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

Schedule A (Form 990 or 990-EZ) 2011

132021
01-24-12

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants ")	433,929.	356,222.	490,557.	338,203.	426,790.	2,045,701.
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	433,929.	356,222.	490,557.	338,203.	426,790.	2,045,701.
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						2,045,701.

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	433,929.	356,222.	490,557.	338,203.	426,790.	2,045,701.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	49,078.	20,820.	18,057.	13,985.	19,166.	121,106.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	415,886.	439,343.	554,752.	590,456.	564,519.	2,564,956.
11 **Total support.** Add lines 7 through 10						4,731,763.

12 Gross receipts from related activities, etc. (see instructions) | 12 |

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) | 14 | 43.23 %

15 Public support percentage from 2010 Schedule A, Part II, line 14 | 15 | 43.45 %

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 a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 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 III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal 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 section 501(c)(3) organization, check this box and stop here ▶ ☐

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 **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047
2011
Open to Public Inspection

Name of the organization SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA

Employer identification number 54-0505874

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other 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 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ____________

b Assets included in Form 990, Part X ▶ $ ____________

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other ______

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

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

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

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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶ ______ %
b Permanent endowment ▶ ______ %
c Temporarily restricted endowment ▶ ______ %

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

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
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	55,024.			55,024.
b Buildings	1,561,741.		738,996.	822,745.
c Leasehold improvements				
d Equipment	355,071.		297,106.	57,965.
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				935,734.

Schedule D (Form 990) 2011

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) LONG TERM INVESTMENTS	696,380.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	696,380.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

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

Part IX Other Assets. See Form 990, Part X, line 15

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CUSTODIAL ACCOUNTS	120,816.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	120,816.

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

132053
01-23-12

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,222,598.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,186,994.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	35,604.
4	Net unrealized gains (losses) on investments	4	-103,245.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	18,730.
9	Total adjustments (net). Add lines 4 through 8	9	-84,515.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	-48,911.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	1,119,353.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-103,245.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d			
e	Add lines 2a through 2d			2e	-103,245.
3	Subtract line 2e from line 1			3	1,222,598.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	1,222,598.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	1,186,994.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,186,994.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1.				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18)*			5	1,186,994.

Part XIV Supplemental Information

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

PART X, LINE 2: THE COUNCIL ADOPTED THE PROVISIONS OF FASB ASC 740-10-25 (FORMERLY FASB INTERPRETATION (FIN) NO. 48, "ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES") ON JANUARY 1, 2009. UNDER FIN 48, THE COUNCIL MUST RECOGNIZE THE TAX BENEFIT ASSOCIATED WITH TAX TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THE POSITION WILL BE SUSTAINED. THE IMPLEMENTATION OF FIN 48 HAD NO IMPACT ON THE COUNCIL'S FINANCIAL STATEMENTS. THE COUNCIL DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND ACCORDINGLY, IT WILL NOT RECOGNIZE ANY

Part XIV Supplemental Information *(continued)*

LIABILITY FOR UNRECOGNIZED TAX BENEFITS. NO INTEREST AND PENALTIES WERE ACCRUED AS OF JANUARY 1, 2009, AS A RESULT OF THE ADOPTION OF FIN 48. FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN ITS FINANCIAL STATEMENTS.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

PRIOR PERIOD ADJUSTMENT (UNRECORDED STOCK GIFT): 18,730.

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 SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA

Employer identification number 54-0505874

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

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

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a 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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(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
Total ▶						

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

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

		(a) Event #1 LEADERSHIP / OTHER DINNE (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col. (c))
Revenue	1 Gross receipts	33,044.			33,044.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	33,044.			33,044.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	23,863.			23,863.
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(23,863.)
	11 Net income summary Combine line 3, column (d), and line 10 ▶				9,181.

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				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary Combine line 1, column d, and line 7 ▶				

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

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

b If "No," explain ____________

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

b If "Yes," explain ____________

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 Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ 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 of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions·

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable Also complete this part to provide any additional information (see instructions)

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 990-EZ 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 SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA

Employer identification number 54-0505874

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROMOTING, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME GRANTED IT BY THE BOY SCOUTS OF AMERICA,AND IN ACCORDANCE WITH THE BYLAWS, AND RULES AND REGULATIONS OF THE 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.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

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.

FORM 990, PART VI, SECTION A, LINE 4: THE ORGANIZATION AMENDED ITS BYLAWS AND ARTICLES. THIS AMENDMENT IS ATTACHED TO THE 990.

FORM 990, PART VI, SECTION B, LINE 11: A COPY OF FORM 990 IS PROVIDED TO EACH BOARD MEMBER AND OFFICER FOR COMMENTS AND QUESTIONS BEFORE THEY AUTHORIZE THE FORM TO BE SIGNED AND FILED BY THE SCOUT EXECUTIVE.

FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION COMMUNICATES AND DISTRIBUTES ITS CONFLICT OF INTEREST POLICY AT ITS ANNUAL BUSINESS MEETING, Name of the organization SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA

Employer identification number 54-0505874

HELD EACH JANUARY. ANY CONFLICTS OF INTEREST ARE NOTED AT THAT TIME.

FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION IS REVIEWED AND DETERMINED EACH YEAR AS PART OF THE BUDGET PROCESS AND APPROVED BY BOARD VOTE.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION HOLDS AN ANNUAL MEETING IN JANUARY IN WHICH ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THOSE WHO ATTEND. ADDITIONALLY, ALL PERTINENT DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED LOSSES ON INVESTMENTS:	-103,245.
PRIOR PERIOD ADJUSTMENT (UNRECORDED STOCK GIFT):	18,730.
TOTAL TO FORM 990, PART XI, LINE 5	-84,515.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION MADE NO CHANGE FROM PRIOR YEAR.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization 990

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2011

Attachment Sequence No 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA	FORM 990 PAGE 10	54-0505874

Part I Election To Expense Certain Property Under Section 179 **Note:** *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7			
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8			9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562			10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5			11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 ▶	13			

Note: *Do not use Part II or Part III below for listed property Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	55,956.

Part III **MACRS Depreciation (Do not** include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property Enter amount from line 28			21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr			22	55,956.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23			

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* **only** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A - Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year					
43 Amortization of costs that began before your 2011 tax year				43	
44 **Total.** Add amounts in column (f) See the instructions for where to report				44	

Form **8868** (Rev. January 2012)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs gov/efile* and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization or other filer, see instructions. SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA	Employer identification number (EIN) or [X] 54-0505874
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P O box, see instructions 107 YOUTH DEVELOPMENT COURT	Social security number (SSN) [ ]
	City, town or post office, state, and ZIP code. For a foreign address, see instructions WINCHESTER, VA 22602	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ ACCOUNTING SPECIALIST 107 YOUTH DEVELOPMENT COURT - WINCHESTER, VA 22602
  Telephone No ▶ (540)662-2551 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ [ ] If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2012 , to file the exempt organization return for the organization named above The extension is for the organization's return for.
▶ [X] calendar year 2011 or
▶ [ ] tax year beginning ______, and ending ______

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	3a	$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

LHA **For Privacy Act and Paperwork Reduction Act Notice, see Instructions.** Form **8868** (Rev 1-2012)

123841
01-04-12

BB&T TRUST

BRANCH BANKING & TRUST COMPANY **Run on 5/15/2012 2:50:18 PM**

Realized Gain/Loss Report **Start Date: 01/01/2011**

End Date: 12/31/2011

Account: 1898000159 **Administrator: DIRECT CONSULTING TEAM 800-491-4015**

BRANCH BANKING AND TRUST COMPANY SHENANDOAH COUNCIL BSA
COMBINED INVESTMENT FUND

Description	Sold	Acquired	Proceeds	Cost	Gain/Loss Covered
** SHORT TERM CAPITAL GAIN (LOSS)					
489.277 SHARES OF BB&T MID CAP VALUE CL I FUND # 0312	01/04/2011	09/20/2010	6,629.70	5,905.57	724 13
8.534 SHARES OF BB&T MID CAP VALUE CL I FUND # 0312	01/04/2011	11/02/2010	115.64	108.90	6.74
73.155 SHARES OF BB&T MID CAP VALUE CL I FUND # 0312	01/04/2011	12/02/2010	991 25	959.06	32.19
4.773 SHARES OF BB&T MID CAP VALUE CL I FUND # 0312	01/04/2011	12/10/2010	64.67	63.43	1.24
17.856 SHARES OF BB&T MID CAP VALUE CL I FUND # 0312	01/04/2011	12/13/2010	241.95	236.77	5.18
64.878 SHARES OF BB&T MID CAP VALUE CL I FUND # 0312	01/04/2011	12/31/2010	879 10	873.91	5 19
190.478 SHARES OF BB&T EQUITY INCOME CL I FUND # 0322	01/04/2011	09/20/2010	2,657.17	2,499.07	158.10
7.362 SHARES OF BB&T EQUITY INCOME CL I FUND # 0322	01/04/2011	11/02/2010	102.70	98.73	3.97
64 018 SHARES OF BB&T EQUITY INCOME CL I FUND # 0322	01/04/2011	12/02/2010	893.05	868 73	24.32
4.181 SHARES OF BB&T EQUITY INCOME CL I FUND # 0322	01/04/2011	12/10/2010	58.32	57.45	0.87
15.597 SHARES OF BB&T EQUITY INCOME CL I FUND # 0322	01/04/2011	12/13/2010	217 58	214.46	3.12
56.867 SHARES OF BB&T EQUITY INCOME CL I FUND # 0322	01/04/2011	12/31/2010	793 30	791.59	1.71
99.081 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	01/04/2011	09/20/2010	5,462.34	4,786.60	675.74
1 413 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	01/04/2011	12/10/2010	77.90	76.69	1.21
5.273 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	01/04/2011	12/13/2010	290.70	286.26	4 44
19.295 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	01/04/2011	12/31/2010	1,063 73	1,056.59	7 14
244.05 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	01/04/2011	09/20/2010	4,507.60	4,090.28	417 32
5.733 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	01/04/2011	11/02/2010	105 89	98.73	7.16
49.164 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	01/04/2011	12/02/2010	908 06	868.73	39 33
3 188 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	01/04/2011	12/10/2010	58.88	57.45	1 43
11.895 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	01/04/2011	12/13/2010	219 70	214.46	5.24

43.327 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	01/04/2011	12/31/2010	800.25	791.59	8.66
142.144 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	01/04/2011	09/20/2010	3,456.94	3,164.13	292.81
1 188 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	01/04/2011	10/04/2010	28.89	26.45	2.44
3 178 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	01/04/2011	11/02/2010	77.29	72 74	4.55
26.419 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	01/04/2011	12/02/2010	642.51	638.55	3.96
1.749 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	01/04/2011	12/10/2010	42.54	42.23	0.31
6.547 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	01/04/2011	12/13/2010	159 22	157 64	1.58
23.896 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	01/04/2011	12/31/2010	581 15	581.86	0 71-
31.201 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	09/20/2010	471.45	429.64	41.81
9.016 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	09/21/2010	136.23	124.24	11 99
1.784 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	10/04/2010	26.96	25.10	1.86
4.709 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	11/02/2010	71.15	69.03	2.12
41.419 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	12/02/2010	625 84	607 61	18 23
2.724 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	12/10/2010	41.16	40 18	0.98
10.067 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	12/13/2010	152.11	150.00	2.11
36.96 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	01/04/2011	12/31/2010	558.46	553.66	4.80
18.176 SHARES OF FORWARD INTERNATIONAL SMALL COMPANIES FD INST CL FUND # 111	01/05/2011	09/20/2010	261.74	231 02	30.72
4.275 SHARES OF FORWARD INTERNATIONAL SMALL COMPANIES FD INST CL FUND # 111	01/05/2011	09/21/2010	61.56	54.94	6.62
2.195 SHARES OF FORWARD INTERNATIONAL SMALL COMPANIES FD INST CL FUND # 111	01/05/2011	11/02/2010	31.61	30.53	1 08
19.209 SHARES OF FORWARD INTERNATIONAL SMALL COMPANIES FD INST CL FUND # 111	01/05/2011	12/02/2010	276.61	268.54	8.07
4.594 SHARES OF FORWARD INTERNATIONAL SMALL COMPANIES FD INST CL FUND # 111	01/05/2011	12/13/2010	66 15	66.29	0 14-
16 817 SHARES OF FORWARD INTERNATIONAL SMALL COMPANIES FD INST CL FUND # 111	01/05/2011	12/31/2010	242.16	244.69	2 53-
107.176 SHARES OF	02/18/2011	09/20/2010	1,322.55	995.66	326.89

FEDERATED MDT SMALL CAP GROWTH FUND CL I FUND #284					
18.629 SHARES OF FEDERATED MDT SMALL CAP GROWTH FUND CL I FUND #284	02/18/2011	12/02/2010	229.88	200.45	29 43
4.479 SHARES OF FEDERATED MDT SMALL CAP GROWTH FUND CL I FUND #284	02/18/2011	12/13/2010	55.27	49.49	5.78
16.562 SHARES OF FEDERATED MDT SMALL CAP GROWTH FUND CL I FUND #284	02/18/2011	12/31/2010	204.38	182.68	21 70
11.947 SHARES OF FEDERATED MDT SMALL CAP GROWTH FUND CL I FUND #284	02/18/2011	02/02/2011	147.43	137.27	10.16
35.122 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	03/05/2010	365.61	360.00	5.61
54.114 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	04/13/2010	563 33	559.00	4.33
2770.438 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	09/20/2010	28,840.26	29,865.32	1,025 06-
13 291 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	09/21/2010	138.36	143.54	5 18-
2.653 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	10/04/2010	27.62	29.00	1 38-
7.323 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	11/02/2010	76.23	79.75	3.52-
67.331 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/02/2010	700.92	717.75	16 83-
4.578 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/10/2010	47.66	47.47	0.19
17.136 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/13/2010	178.39	177.19	1.20
62.706 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/31/2010	652.77	654.02	1 25-
5.583 SHARES OF STERLING CAPITAL MID VALUE FUND INST CL FUND 312	02/22/2011	02/02/2011	79.72	79.45	0.27
9.507 SHARES OF CREDIT SUISSE COMMODITY RETURN STRATEGY INSTITUTIONAL SHS FD 2156	03/02/2011	12/13/2010	92.41	91.65	0.76
23.928 SHARES OF CREDIT SUISSE COMMODITY RETURN STRATEGY INSTITUTIONAL SHS FD 2156	03/02/2011	02/02/2011	232.58	228.99	3.59
52.348 SHARES OF T ROWE PRICE TAX FREE INCOME FD #45	03/18/2011	02/02/2011	498.35	491.55	6.80
4606.273 SHARES OF T ROWE PRICE TAX FREE INCOME FD #45	03/18/2011	02/18/2011	43,851.72	43,529 28	322.44
92.213 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	04/19/2011	09/20/2010	5,192.50	4,454.81	737.69
14.143 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	04/19/2011	02/02/2011	796 39	794.11	2.28
517.094 SHARES OF STERLING CAPITAL MID VALUE FUND INST CL FUND 312	04/19/2011	09/20/2010	7,528.89	6,241.33	1,287 56

40.574 SHARES OF STERLING CAPITAL MID VALUE FUND INST CL FUND 312	04/19/2011	02/02/2011	590.76	577 36	13.40
3.187 SHARES OF MARKETFIELD FD INST CL FUND # 6529	05/18/2011	04/19/2011	44.49	43.44	1.05
629.734 SHARES OF MANAGERS AMG FQ GLOBAL ALTERNATIVE FUND INST CL FUND # 337	06/20/2011	04/19/2011	6,139.91	6,360.31	220 40-
.477 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	07/05/2011	05/03/2011	31 20	31.83	0 63-
26.933 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	11/22/2011	02/02/2011	353.09	416.12	63 03-
3.814 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	11/22/2011	08/02/2011	50.00	57 98	7.98-
2.163 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	11/22/2011	11/02/2011	28.36	30.11	1.75-
511.549 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	11/22/2011	03/18/2011	5,458.24	5,299.65	158.59
2.646 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	11/22/2011	05/03/2011	28.23	27.55	0.68
7.073 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	11/22/2011	08/02/2011	75.47	75.40	0.07
3.649 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	11/22/2011	11/02/2011	38.93	39.15	0 22-
193.464 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	12/02/2010	2,135.84	2,153.25	17 41-
3.937 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	06/02/2011	43.46	43.50	0 04-
3.249 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	06/03/2011	35.87	35.93	0 06-
2.686 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	06/06/2011	29.65	29.68	0.03-
20.36 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	08/02/2011	224.77	226.20	1.43-
3.915 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	09/06/2011	43.22	43.50	0 28-
3.243 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	09/07/2011	35.80	35 93	0 13-
2.671 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	09/08/2011	29.49	29.68	0 19-
6.692 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	10/04/2011	73.88	73.95	0 07-
10.534 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	11/02/2011	116 30	117 45	1 15-
2 427 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	11/03/2011	26.79	27.01	0 22-
41.692 SHARES OF STERLING CAPITAL EQUITY INCOME FUND	11/22/2011	02/02/2011	587 86	594.95	7 09-

INST CL I FUND # 322					
2.046 SHARES OF STERLING CAPITAL EQUITY INCOME FUND INST CL I FUND # 322	11/22/2011	05/03/2011	28.85	30.26	1 41-
2.994 SHARES OF STERLING CAPITAL EQUITY INCOME FUND INST CL I FUND # 322	11/22/2011	11/02/2011	42.22	43.00	0 78-
.696 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	12/02/2011	05/03/2011	36.76	40.38	3 62-
2.054 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	12/02/2011	08/02/2011	108.47	110.50	2.03-
48.268 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	12/02/2011	11/30/2011	2,549.02	2,550.00	0.98-
31.68 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	12/02/2011	02/02/2011	537.61	594.95	57 34-
1.572 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	12/02/2011	05/03/2011	26.68	30.26	3.58-
4.7 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	12/02/2011	08/02/2011	79.76	82.81	3 05-
112.28 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	12/02/2011	11/30/2011	1,905.39	1,911 00	5.61-
17.563 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	12/02/2011	02/02/2011	414.49	437.31	22 82-
15.401 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	12/02/2010	843.52	913.28	69.76-
1.008 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	12/10/2010	55.21	60.40	5 19-
3.721 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	12/13/2010	203 80	225 46	21 66-
13.744 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	12/31/2010	752.76	832.19	79 43-
9.985 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	02/02/2011	546.88	625.46	78 58-
1.436 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	08/02/2011	78.65	87.10	8 45-
36.632 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	11/30/2011	2,006.34	2,010.00	3 66-
96.467 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	12/02/2011	11/30/2011	1,335.10	1,338.00	2 90-
6 481 SHARES OF STERLING CAPITAL SPECIAL OPPORTUNITIES FUND INST CL FUND # 321	12/02/2011	12/02/2010	111 09	112 90	1 81-
5.313 SHARES OF STERLING CAPITAL SPECIAL OPPORTUNITIES FUND INST CL FUND # 321	12/02/2011	12/13/2010	91.06	92 87	1 81-
19.258 SHARES OF STERLING CAPITAL SPECIAL OPPORTUNITIES FUND INST CL FUND # 321	12/02/2011	12/31/2010	330.08	342.80	12 72-
13.972 SHARES OF STERLING CAPITAL SPECIAL OPPORTUNITIES FUND INST CL FUND # 321	12/02/2011	02/02/2011	239.48	257.64	18 16-

2.031 SHARES OF STERLING CAPITAL SPECIAL OPPORTUNITIES FUND INST CL FUND # 321	12/02/2011	08/02/2011	34.81	36.01	1 20-
** TOTAL SHORT TERM CAPITAL GAIN (LOSS)			155,554 07	151,828.39	3,725.68
** LONG TERM CAPITAL GAIN (LOSS)					
136.656 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	01/04/2011	09/04/2007	8,360.62	9,560.46	1,199.84-
138.804 SHARES OF LAZARD EMERGING MKTS PORTFOLIO INST CLASS FUND # 638	01/05/2011	06/19/2009	3,052.30	1,941.87	1,110.43
729.498 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	10/06/2008	7,594.08	7,134.49	459.59
30.164 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	11/03/2008	314.01	284.45	29 56
69.318 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	11/03/2008	721.60	653.66	67.94
44.814 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	11/03/2008	466.51	422.60	43.91
39 451 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	11/03/2008	410.68	372.02	38.66
4 976 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/11/2008	51 80	43.29	8.51
11.207 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/11/2008	116.66	97.50	19.16
7.111 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/11/2008	74.03	61 87	12 16
6.452 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	12/11/2008	67.17	56.13	11.04
7.913 SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103	02/18/2011	09/10/2009	82.37	80.00	2.37
5.256 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	07/05/2011	09/04/2007	343.80	367 71	23.91-
38.398 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	11/22/2011	09/20/2010	503.39	528.74	25 35-
845.737 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	09/20/2010	9,336.95	9,523.00	186 05-
38.075 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	09/21/2010	420.35	430.63	10 28-
7.665 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	10/04/2010	84.62	87.00	2 38-
21.061 SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342	11/22/2011	11/02/2010	232.51	239.25	6 74-
704.671 SHARES OF STERLING CAPITAL EQUITY INCOME FUND INST CL I FUND # 322	11/22/2011	09/20/2010	9,935.86	9,245 28	690 58

56.516 SHARES OF DWS CAPITAL GROWTH FUND INST CL FUND # 564	12/02/2011	09/20/2010	2,984.60	2,730.29	254.31
230.215 SHARES OF EATON VANCE LARGE CAP VALUE FUND CL I FUND # 223	12/02/2011	09/20/2010	3,906.75	3,858.40	48.35
249.715 SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132	12/02/2011	09/20/2010	5,893.27	5,558.66	334.61
12.074 SHARES OF HARBOR INTERNATIONAL FUND INST CLASS #11	12/02/2011	09/04/2007	661.29	844.70	183.41-
308.319 SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951	12/02/2011	09/20/2010	4,267.13	4,245.55	21.58
** TOTAL LONG TERM CAPITAL GAIN (LOSS)			59,882.35	58,367 55	1,514.80
** SHORT TERM CAPITAL GAINS DIVIDENDS					
3784.327 BASIS SHARES OF PIMCO FOREIGN BOND (US DOLLAR HEDGED) FUND CLASS I #103					417.52
1361.097 BASIS SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132					89.42
10980.524 BASIS SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342					180.85
442 354 BASIS SHARES OF HIGHLAND LONG/SHORT EQUITY FUND CL Z FUND # 305					28.31
59.639 BASIS SHARES OF AQR MANAGED FUTURES STRATEGY FUND INST CL FUND # 113					2.04
17.029 BASIS SHARES OF DRIEHAUS ACTIVE INCOME FUND INST CL FUND # 1123 CLD TO NEW INV 2/28/11					0.06
377.198 BASIS SHARES OF THE MERGER FUND					139.16
** TOTAL SHORT TERM CAPITAL GAINS DIVIDENDS			0.00	0.00	857.36
** LONG TERM CAPITAL GAINS DIVIDENDS					
1361.097 BASIS SHARES OF GOLDMAN SACHS GROWTH OPPORTUNITY FUND CLASS I #1132					1,805.09
10980.524 BASIS SHARES OF STERLING CAPITAL TOTAL RETURN BOND FUND INST CL FUND # 342					2,807.61
1355.041 BASIS SHARES OF STERLING CAPITAL SPECIAL OPPORTUNITIES FUND INST CL FUND # 321					415.97
59.639 BASIS SHARES OF AQR MANAGED FUTURES STRATEGY FUND INST CL FUND # 113					0.13
2704.537 BASIS SHARES OF CREDIT SUISSE COMMODITY RETURN STRATEGY INSTITUTIONAL SHS FD 2156					33.13
2222.909 BASIS SHARES OF HARDING LOEVNER INTERNATIONAL EQUITY INST CL FUND # 4951					77 91

1518.652 BASIS SHARES OF LAZARD EMERGING MKTS PORTFOLIO INST CLASS FUND # 638			729.18
** TOTAL LONG TERM CAPITAL GAINS DIVIDENDS	0.00	0.00	5,869.02

SUMMARY

Description	Amount
** SUMMARY OF CAPITAL GAINS AND LOSSES **	
TOTAL SHORT TERM CAPITAL GAIN (LOSS)	3,725.68
TOTAL SHORT TERM CAPITAL GAINS DIVIDENDS	857.36
NET SHORT TERM CAPITAL GAIN (LOSS)	4,583.04
TOTAL LONG TERM CAPITAL GAIN (LOSS)	1,514.80
TOTAL LONG TERM CAPITAL GAINS DIVIDENDS	5,869.02
TOTAL 28% RATE CAPITAL GAINS DIVIDENDS	0.00
TOTAL SEC 1250 CAPITAL GAINS DIVIDENDS	0.00
TOTAL SEC 1202 CAPITAL GAINS DIVIDENDS	0.00
NET LONG TERM CAPITAL GAIN (LOSS)	7,383.82
NET CAPITAL GAIN (LOSS)	11,966.86
Net Money Market Tranactions	47,731.14
Total Net Capital Gain (Loss)	59,698.00

Back Save

AMENDED AND RESTATED BYLAWS
SHENANDOAH AREA COUNCIL

ARTICLE I. NAME

The name of the corporation is **Shenandoah Area Council, Incorporated, Boy Scouts of America**, sometimes referred to in these bylaws as the "corporation."

ARTICLE II. PURPOSE AND RESPONSIBILITIES

PURPOSE

SECTION 1.

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 the Boy Scouts of America and the local council charter granted by the 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. In achieving this purpose, emphasis shall be placed upon the educational program of the Boy Scouts of America and the oaths, promises, and codes of the Scouting program for character development, citizenship training, and mental and physical fitness.

The corporation shall fulfill the basic purpose of the Scouting movement within its territory, making Scouting training available to all boys and young men and women and serving organizations and community groups using the Scouting program while maintaining standards and policies, protecting official badges and insignia, and providing adequate leadership and finances.

RESPONSIBILITIES

SECTION 2.

As a council chartered by the Boy Scouts of America, the responsibilities of the corporation shall be as follows:

Clause 1. It shall be the duty of the corporation to promote the program of Scouting through the organization and registration annually of units and their personnel; also to approve and provide leadership and supervision of all program activities, within the territory covered by its charter, in such a manner as to ensure compliance with the provisions of the Bylaws of the Boy Scouts of America and the Rules and Regulations thereof.

Clause 2. The corporation shall guard against the use of the official uniform and insignia by persons not officially registered with the Boy Scouts of America and shall bring to the attention of the Boy Scouts of America any violation of regulations not within its power to prevent or any attempt to commercialize the Scouting movement.

Clause 3. The corporation shall, through its Scout executive and other representatives, make the benefits of the Scouting program known to all organizations or community groups having contact with youth life and cooperate in the organization of units so that boys and young men and women may have the benefit of the Scouting program.

The corporation shall provide means for assisting chartered organizations in securing and training qualified persons to serve as unit leaders and assistants, unit committee members, and chartered organization representatives. The corporation shall provide facilities and leadership in order that Scouts under its jurisdiction may have the opportunity to have a year-round outdoor program totaling at least 10 days and nights of hike, overnight camp, camporee, and summer camp experiences, with adequate facilities and supervision.

Clause 4. The corporation shall endeavor to provide facilities and leadership in order that Venturers under its jurisdiction may have the opportunity to participate in at least 5 days and 5 nights of trips and Venturing activities away from home each year.

Clause 5. The corporation shall provide procedures for advancement in order that youth members may meet the various requirements of rank as authorized by the Boy Scouts of America, under such conditions as will reduce to a minimum the necessity of traveling a great distance from home or of interfering with schoolwork or home duties.

Clause 6. The corporation shall endeavor to provide commissioners and other district Scouters to help guide and coach unit Scouters.

Clause 7. The corporation shall cooperate with the Boy Scouts of America in the selection of stores, located within the local council's territory, for appointment as authorized and licensed distributors of official uniforms, literature, and equipment. A sufficient number of stores shall be authorized by the Boy Scouts of America to provide adequate service to the youth and adult members in the territory served by the local council.

ARTICLE III. MEMBERS OF THE LOCAL COUNCIL

NUMBER, CLASSES, AND QUALIFICATIONS

SECTION 1.

The corporate membership of the corporation shall be composed of active members and may also include associate members and honorary members; the corporate membership shall be known and designated collectively as the Shenandoah Area Council of the Boy Scouts of America. All active, associate, and honorary members must meet the membership qualifications established by article VI of the corporation's articles of incorporation. The corporation also may enroll Friends of Scouting pursuant to clause 3 of this section. Friends of Scouting shall not be part of the corporate membership of the corporation unless elected as associate members pursuant to clause 2.

Active Members

Clause 1. The active membership of the local council shall consist of chartered organization representatives and members at large. Chartered organization representatives shall represent organizations or community groups operating units. Each organization or community group to which a charter is granted by the Boy Scouts of America to operate one or more recognized Scouting units shall elect or appoint a chartered organization representative, who shall be other than the unit leader or assistant unit leader, as a member of the local council.

Members at large of the local council shall include persons chosen from the various business, civic, educational, labor, professional, social, and religious interests of the communities in the corporation's territory.

The local council shall have not fewer than 100 active members. At all times chartered organization representatives shall constitute a majority of the active membership of the local council.

Associate Members

Clause 2. The active members of the local council may elect as associate members of the local council persons desiring to maintain an active Scouter membership without assignment to active service. Associate members shall have no vote but may wear the uniform and insignia of lay members without office.

Friends of Scouting

Clause 3. The local council may enroll as Friends of Scouting persons desiring to be identified through their financial support and influence in expansion of the corporation's program. Friends of Scouting who satisfy the eligibility requirements may be elected as associate members pursuant to clause 2 of this section. Friends of Scouting shall have no vote.

Honorary Members

Clause 4. The active members of the local council may elect as honorary members of the local council persons whose election may further the Scouting program. Honorary members shall have no vote.

ELECTION AND TERM; VACANCIES

SECTION 2.

Active Members

Clause 1. Chartered organization representatives shall become active members of the local council upon their election or appointment by the chartered organization or community group and upon their being registered by the Boy Scouts of America as chartered organization representatives; they shall continue to be active members for such period as such organization or community group shall desire but in any event only during such time as such organization or community group shall continue to hold a charter from the Boy Scouts of America to operate a unit.

(**Note:** All officers, chairpersons of committees of the board, district chairmen, and executive board members *must* first be elected as council members at large, if they are not chartered organization representatives.)

Each member at large shall be elected at the annual meeting of the local council by the active members then in office, shall take office immediately following such meeting, and shall hold office until the conclusion of the next succeeding annual meeting of the local council.

Associate and Honorary Members

Clause 2. Associate members and honorary members of the local council shall be elected at the annual meeting of the local council by the active members then in office, shall take office immediately following such meeting, and shall hold office until the conclusion of the next succeeding annual meeting of the local council.

Vacancies in Active Membership

Clause 3. Any vacancy in the active membership of the local council may be filled by the executive board of the corporation and the member at large so elected shall hold office until the conclusion of the next succeeding annual meeting of the local council. Nominations to fill vacancies shall be made by the nominating committee.

MEETINGS; QUORUM; VOTING

SECTION 3.

Annual Meeting

Clause 1. The annual meeting of the local council shall be held at such place within the corporation's territory, or on property that is owned or leased by the corporation that is not located within the corporation's territory, and at such time as the executive board of the corporation may determine. The annual meeting of the local council shall be for the purpose of (a) receiving annual reports of the executive board, officers, and various committees, (b) electing members at large, associate and honorary members of the local council, National Council members, regular members of the executive board, and officers of the corporation other than the Scout executive, (c) receiving and approving 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 (d) transacting such other business as may come before the meeting.

Other Regular Meetings

Clause 2. In addition to the annual meeting, the local council may have such other regular meetings as may be established by resolution of the executive board of the corporation. Each regular meeting shall be held at such place within the corporation's territory, or on property that is owned or leased by the corporation that is not located within the corporation's territory, as the president or the executive board may specify.

Special Meetings

Clause 3. Special meetings of the local council may be called by the president or the executive board at any time and shall be called within 60 days upon the request in writing of at least one-fifth of the active members of the local council (such request specifying the object of the special meeting). Special meetings shall be held at such place within the corporation's territory, or on property that is owned or leased by the corporation that is not located within the corporation's territory, as the president or executive board may specify except that a special meeting called to consider a proposal to merge or consolidate with one or more corporations which are chartered local councils of the Boy Scouts of America may, to the extent permitted by law, be held in the territory of one of such other corporations if the president or the executive board shall so specify.

Notice

Clause 4. A written notice of any meeting of the local council, regular or special, shall be mailed to each member of the local council who is entitled to attend the meeting at least 20 days or earlier in the case of the annual meeting (see section 4) in advance thereof and shall indicate the time and place of and the business to be transacted at the meeting.

Quorum

Clause 5. A quorum for the local council shall be 5% of the active members of the council.

Attendance at Meetings; Voting

Clause 6. All active, honorary, and associate members of the local council shall be entitled to attend any meeting of the local council. The local council may invite other persons to attend local council meetings but such persons shall have no vote. Each active member of the local council present at a local council meeting shall be entitled to one vote and voting by proxy shall not be permitted. Nominations for elective offices shall only be made by the nominating committee, and nominations from the floor shall not be permitted. Except in the case of elections where voting shall be by ballot, voting at a meeting of the local council may be by ballot, voice, or show of hands as the chairman of the meeting may rule unless otherwise determined by the members entitled to vote. Unless otherwise required by law, the articles of incorporation or these bylaws, any question presented to a meeting of the local council at which a quorum is present shall be determined by a majority of those actually voting.

NOMINATING COMMITTEE OF THE LOCAL COUNCIL

SECTION 4.

At least 90 days prior to the annual meeting of the local council, the president shall appoint, with the approval of the executive board, not fewer than three active members of the local council to serve as a nominating committee. Nominations for all council elective offices shall be made by the nominating committee. At the annual meeting of the local council the nominating committee shall nominate persons to be elected as members at large of the local council, associate and honorary members of the local council, regular members of the executive board, National Council members, and officers of the corporation other than the Scout executive. The notice of the annual meeting should be mailed between 45 and 60 days prior to the meeting, announcing the membership of the nominating committee so that active members of the local council may make recommendations of possible nominees to the committee for its consideration. Recommendations to the committee shall be made in writing at least 30 days prior to the meeting.

In the case of any council elective office becoming vacant between the annual meetings of the local council, the nominating committee may make recommendations to the executive board of possible nominees to fill such vacant offices.

SECTION 5.

A suggested council election procedure appears in the appendix. (These may be adopted for use by executive board resolution.)

COMMITTEE ON PROGRAM AND RESOLUTIONS

SECTION 6.

At least 60 days prior to each regular meeting of the local council including the annual meeting, the president may appoint, with the approval of the executive board, not fewer than three nor more than five active members of the local council to serve as a committee on program and resolutions for the next regular local council meeting. The notice of such meeting mailed to members of the local council shall announce the membership of this committee and shall invite suggestions from each active member of the local council for the arrangement of the program and resolutions to be considered at the meeting. All suggestions to the committee shall be in writing. The committee shall consider and present to the meeting of the local council or to the appropriate committee of the executive board with recommendations, all suggestions made to it at least 5 days prior to the meeting or which it itself proposes for consideration and action. If a committee on program and resolutions is appointed, no resolution shall be considered at any regular meeting of the local council unless it has first been presented to or proposed by the committee in accordance with this section.

ARTICLE IV. THE EXECUTIVE BOARD

POWERS AND FUNCTIONS

SECTION 1.

The executive board shall be the governing body of the corporation and shall manage its affairs. The executive board shall be the local reviewing authority with respect to matters within the Scouting movement which arise in the territory of the corporation.

MEMBERSHIP

SECTION 2.

The executive board of the corporation shall consist of (a) not fewer than 25 nor more than 50 regular members elected by the local council from among its active members plus, (b) the officers of the corporation including the Scout executive, who shall have no vote, (c) the chairmen of the committees of the executive board, (d) the chairmen of the several district committees, upon their being approved by the executive board, and (e) not more than two youth members, who shall be registered Boy Scouts or Venturers appointed by the council president with the approval of the executive board to serve for a term of 1 year.

ELECTION AND TERM; VACANCIES

SECTION 3.

Regular members of the executive board shall be elected at the annual meeting of the local council, shall take office immediately following such meeting, and shall continue in office until the conclusion of the next succeeding annual meeting of the local council and until their respective successors are elected and qualify. Chairmen of the committees of the executive board take office as members of the executive board upon their being appointed by the president and approved by the executive board. District chairmen take office as members of the executive board upon their being approved by the executive board.

Any vacancy on the executive board of the local council may be filled by the executive board, and the person so elected shall hold office for the unexpired period of the term of office. Nominations to fill vacancies shall be made by the nominating committee.

A member of the executive board may be removed upon 30 days' written notice to the members of the executive board and by an affirmative vote of two-thirds of the entire membership of the board.

MEETINGS; QUORUM; VOTING

SECTION 4.

The executive board shall meet at such time and place as the executive board may direct and in any event at least four times annually including an organizational meeting as soon as practicable following the annual meeting of the local council. It shall be the general practice of the executive board to meet monthly. Special meetings of the executive board may be called by the executive committee of the executive board or by the president and shall be called within 30 days upon the written request of at least one-fifth of the members of the executive board (which request shall specify the purpose of such special meeting). A notice of each meeting of the executive board shall be mailed to each member at least 5 days in advance of the meeting.

One-third of the members of the executive board shall constitute a quorum for all purposes.

Unless otherwise required by law, the articles of incorporation or these bylaws, all questions presented to a meeting of the executive board at which a quorum is present shall be decided by a majority of those actually voting.

Any regular member of the executive board who fails to attend a minimum of two meetings of the executive board in any one year shall not be eligible for reelection as a regular member of the executive board for the ensuing term, provided, however, that the executive board may excuse absences and any absence so excused shall be counted as a meeting attended.

ADVISORY COUNCIL

SECTION 5.

There shall be an advisory council to the executive board composed of (a) members of the executive board who have served on the executive board not less than 5 years and who can no longer attend regular meetings of the board but wish to continue their relationship with the corporation in an advisory or consulting capacity; (b) such other persons who, being unable to devote time to Scouting on a regular basis, wish to serve Scouting upon special assignment.

Both (a) and (b) membership on the advisory council requires a two-thirds vote of the members of the executive board present at any meeting.

Members of the advisory council shall be entitled to receive notice of and to attend all meetings of the executive board, but shall have no vote.

ARTICLE V. COMMITTEES OF THE EXECUTIVE BOARD

COMMITTEES; APPOINTMENT

SECTION 1.

There shall be an executive committee consisting of the persons and having the powers specified in section 2 of this article.

In addition, subject to the provisions of section 3 of this article, the executive board shall have committees, each of which shall have such powers and responsibilities as may be fixed by resolution of the executive board in accordance with guidelines and procedures from time to time recommended by the Boy Scouts of America. The committees of the executive board shall be appointed from members of the local council or from persons satisfying the qualifications set forth in article III, sections 1 and 2, annually by the president with the advice and approval of the executive board, at the regular meeting of the executive board next following the annual meeting of the local council. In the event a person, other than the chairman of a committee in the district, who is not a member of the local council is appointed to such a committee, that person may be elected as a member at large of the local council. As provided in section 2 of article IV of these bylaws, the chairmen of the committees shall, by reason of their positions as such, be members of the executive board.

All actions of the committees shall be subject to the approval of the executive board.

EXECUTIVE COMMITTEE

SECTION 2.

The executive committee shall be composed of those persons who are the officers of the corporation, including the Scout executive (who shall have no vote), and may include others appointed by the president.

The executive committee of the executive board shall have and may exercise all the necessary powers of the executive board in the management of the corporation during the intervals between the meetings of the executive board, but in no event shall the executive committee act contrary to action theretofore taken by the executive board. Minutes shall be kept of all executive committee action and reported to the ensuing meeting of the executive board for its approval.

Meetings of the executive committee may be called at any time by the president and shall be called by the president within 30 days upon the request of three or more members of the executive committee. It shall be the general practice of the executive committee to meet in those months in which the executive board does not meet. All meetings of the executive committee shall be held on at least 3 days' written notice or day's notice by telegram, cable, fax, or electronic mail. A majority of the voting members of the executive committee shall constitute a quorum.

COMMITTEES

SECTION 3.

The committees of the executive board shall be responsible for the development and effectiveness of programs and policies of the corporation in accordance with standards and requirements as established by the Boy Scouts of America. The corporation shall have committees (or specialists under one plan of council and district organization) of the executive board as may be authorized by the Boy Scouts of America operations manual published for the council's adopted plan of council and district organization.

The committees of the executive board shall be so organized as to provide for the coordination of their work throughout the entire territory of the corporation. The executive board's committees shall be concerned with the development of policy, program, and procedures as approved by the executive board in the interest of the uniform development and extension of Scouting throughout the territory of the corporation.

The committees shall function throughout the year, meeting as often as may be necessary in the judgment of the committee chairman, president, or Scout executive.

Committees shall be guided by the program material and manuals made available by the national office of the Boy Scouts of America and shall make recommendations in light of their experience and knowledge of local conditions.

The committees shall perform the tasks organized under the four functions: membership/relationships, finance, program, and unit service. Other committees may be formed to handle special functions.

ARTICLE VI. OFFICERS AND NATIONAL COUNCIL MEMBERS

OFFICERS; ELECTIONS AND APPOINTMENT

SECTION 1.

The officers of the corporation shall be as follows:

President

Vice President of Program
Vice President of Membership
Vice President of Finance
Vice President of Endowment
Vice President of Public Relations/Marketing
Vice President of District Operations
Vice President of Properties & Maintenance
Vice President of Risk Management

Secretary (who shall also be the Scout Executive)
Treasurer
Council Commissioner
Scout Executive (who shall also be the Secretary)

The officers, with the exception of the Scout executive, shall be elected from the active membership of the local council at the annual meeting of the local council, shall take office immediately following such meeting, and shall hold office until the conclusion of the next succeeding annual meeting of the local council and until their successors are elected and qualify.

Any vacancies that exist in these offices between annual meetings of the local council may be filled by the executive board. Nominations to fill vacancies shall be made by the nominating committee. The Scout executive shall be appointed by and shall serve during the pleasure of the executive board.

The local council may, upon the nomination of the executive board, create honorary offices and elect persons to fill the offices so created. Honorary officers shall have no duties or vote.

PRESIDENT

SECTION 2.

The president shall serve as chairman of meetings of the local council, the executive board, and the executive committee and shall be a member ex officio of all committees of the executive board and shall perform such other functions as herein provided or as are assigned by the executive board. The president is automatically elected by the National Council to serve as a local council representative during the term of office.

VICE-PRESIDENTS

SECTION 3.

The vice-presidents shall perform such functions as may be assigned to them by the president. In case of the president's inability or failure to make such designation, the executive board or executive committee may designate one of the vice-presidents to serve during the president's absence or inability to serve.

TREASURER

SECTION 4.

The treasurer shall be responsible, through methods of internal control, for the recording and deposit of all receipts of the corporation, for the proper disbursement of its cash, and accounting for all property of the corporation, whether real or personal, tangible or intangible, however acquired. The treasurer shall present annually to the executive board a statement of all income and expenses during the prior year, together with a statement of all assets, liabilities, and net assets of the corporation as of the end of that year, these statements first having been duly audited and certified in accordance with generally accepted auditing standards by certified public accountants or other recognized independent public accountants approved by the executive board or executive committee. A copy of such audited annual statements shall be kept available at the office of the corporation for inspection by members of the corporation, and a copy shall be filed with the national office of the Boy Scouts of America. The treasurer shall also present interim period reports as required by the executive board.

No more than two assistant treasurers may be appointed by and shall act during the pleasure of the executive board or executive committee.

The treasurer and assistant treasurers shall be bonded.

COUNCIL COMMISSIONER

SECTION 5.

The council commissioner is responsible for seeing that the unit-service function is performed.

The council commissioner shall:

(a) Supervise the activities of the commissioner staff and preside at regular meetings of district commissioners.

(b) Lead efforts to recruit an adequate commissioner staff to provide continuing and effective commissioner service for each unit (a ratio of one commissioner for every three units).

(c) Provide a year-round training program for commissioners in all districts. Conduct an annual commissioner conference.

(d) Assist district nominating committees in selecting district commissioners as needed.

(e) Maintain the standards of the Boy Scouts of America, uphold national policies, promote good uniforming, and lead efforts to hold regular roundtable programs in the district.

(f) Be concerned with proper recognition of unit leaders. Maintain their morale, periodically reporting unit conditions to the executive board.

(g) Help the district commissioners maintain a good working relationship with their respective district executives.

(h) Maintain procedures to assure maximum on-time unit charter renewal by district commissioner staffs.

(i) Work with the council president to secure the help of committees in meeting unit needs.

The council commissioner must be at least 21 years of age and election is subject to approval and issuance of a commission as council commissioner by the Boy Scouts of America.

The council commissioner is automatically elected by the National Council to serve as a local council representative during the term of office.

SCOUT EXECUTIVE

SECTION 6.

(a) The Scout executive shall be the chief executive officer of the corporation and shall have general direction over the administrative work of the corporation, subject to the authority and direction of the executive board. The Scout executive shall serve as the secretary of the local council, the executive board, its executive committee, all other committees of the executive board, and district committees and shall be a member ex officio of all committees of the executive board but without vote.

The Scout executive may designate one or more representatives to serve as secretaries of district committees and, when necessary, committees of the executive board.

(b) The Scout executive shall be responsible for the administration of the Scouting program within the territory of the corporation and for making effective within such territory the policies and programs of the corporation in accordance with the policies of the Boy Scouts of America as from time to time announced by it.

(c) The Scout executive may execute, on behalf of the corporation, all documents, deeds, or notes duly authorized to be executed and shall be the custodian of the seal of the corporation and may affix the same duly attested to such documents, deeds, or notes as may require it. As to notes and deeds, such countersignatures shall be required as the executive board may direct.*

(d) The Scout executive shall assist the treasurer in maintaining the accounting records and the budget system, and shall be responsible for preparing monthly detailed statements of all financial operations including the budget report for the information of the treasurer and the finance committee.

(e) The Scout executive may, with the prior approval of the Executive Board, delegate to any staff officer or employee authority in writing to execute such leases, contracts, and other instruments as may be deemed desirable. Subject to the provisions of these bylaws and the direction of the executive board, the Scout executive shall have the power to appoint and remove all employees of the corporation and to direct their work.*

(f) The Scout executive shall see that notices are sent to those elected as members of the local council and the Executive Board and as officers of the corporation and to those appointed as members of committees; and shall cause notices to be sent out of all meetings for which provision is made hereunder and be responsible for the minutes of all meetings of the local council, executive board, and committees of which the Scout executive is secretary.

(g) The Scout executive shall be responsible for the preparation and keeping of such records as will make possible the corporation's application for renewal of its charter. The Scout executive shall submit a report at each meeting of the executive board relative to the work of the corporation and to the status of the Scouting movement throughout the territory of the corporation, inviting attention to matters of particular interest and informing the executive board concerning any problems of which the executive board should be advised, together with recommendations and suggestions for the good of the movement requiring action by the executive board.

(h) The Scout executive shall prepare an annual report covering the activities and achievements of the corporation which, with the approval of the executive board, shall be presented to the annual meeting of the local council, transmitted to the national office of the Boy Scouts of America, and made public to the communities within the territory of the corporation.

(i) The Scout executive appointed by the executive board must be one recommended by the Boy Scouts of America and have been commissioned as Scout executive by the Boy Scouts of America.

NATIONAL COUNCIL MEMBERS

SECTION 7.

At its annual meeting, the local council shall elect from its active membership such number of National Council members as the corporation is entitled to under the Bylaws of the Boy Scouts of America to hold office until the conclusion of the next annual meeting of the local council and until their successors are elected and qualify. National Council members shall attend the annual meeting, and any special meetings, of the National Council of the Boy Scouts of America and shall participate in its proceedings and perform such other duties as may be assigned to them by the Executive Board or the National Council of the Boy Scouts of America. As liaison officers between this corporation and the National Council they shall:

(a) Present the point of view of the corporation to the National Council in respect to matters of national policy and procedure, and

(b) Interpret to the corporation decisions and policies of the National Council and assist the corporation in its responsibility to make effective and bring about an understanding among local Scouters of such decisions and policies of the National Council.

National Council members shall serve as members of the regional committee and shall attend all regional committee meetings and participate in the proceedings thereof. The duly elected council president and council commissioner are automatically elected by the National Council to serve as local council representatives during their terms of office.

(NOTE: In addition to the council president and council commissioner each local council may elect one of its members as a member of the National Council for every 5,000 traditional program youth member (Cub Scouts, Boy Scouts, Varsity Scouts, and Venturers), or major portion (2,501 or more) thereof enrolled as of December 31 of the preceding year.)

ARTICLE VII. COMMISSIONER STAFF AND PROFESSIONAL STAFF

COMMISSIONER STAFF

SECTION 1.

The commissioner staff may be composed of the council commissioner, one or more assistant council commissioners, district commissioners, assistant district commissioners, roundtable commissioners, and unit commissioners. Each such Scouter shall be 21 years of age or over to whom the Boy Scouts of America has issued a commission for a respective volunteer post.

The council/district commissioner staff shall be selected as required and in such a manner as is set forth in the commissioner manuals of the Boy Scouts of America for the council's adopted plan of council and district organization, the Rules and Regulations of the Boy Scouts of America, and these bylaws.

Each member of the commissioner staff shall serve as a volunteer and carry out the mission of the position for which commissioned in cooperation with the council's plan for the delivery of its programs to chartered organizations and community groups and in accord with these bylaws, policies, procedures, and the Rules and Regulations of the Boy Scouts of America.

PROFESSIONAL STAFF

SECTION 2.

The corporation may employ individuals in professional positions who have been recommended by and commissioned as such by the Boy Scouts of America. Such members of the professional staff shall be appointed to office by the executive board upon the recommendation of the Scout executive and shall serve, under the direction and supervision of the Scout executive, at the pleasure of the executive board and the Scout executive.

Duties of members of the professional staff shall be as defined by the Scout executive with the approval of the executive board. They may be designated so as to indicate their respective functions, but all professional titles first shall be approved by the Boy Scouts of America.

ARTICLE VIII. DISTRICT ORGANIZATION

DISTRICTS

SECTION 1.

For the purpose of area service and administration, the corporation's territory may be divided geographically into such districts as the executive board from time to time determines, subject to the Rules and Regulations of the Boy Scouts of America. The corporation shall supervise Scouting in each district through the active members of the local council residing within the district and such additional district members as may be elected.

DISTRICT COMMITTEE

SECTION 2.

The district committee shall be elected annually by the district members to administer the Scouting program within the territory of the district. The district committee and the committees of the district have no legislative authority, the purpose of the district committee being to make effective within the district policies and programs adopted by the corporation. The district committee consists of chartered organization representatives and council members at large within the district territory plus duly elected district members at large.

DISTRICT COMMITTEE OFFICERS

SECTION 3.

Each district committee shall elect a chairman and vice-chairmen as may be required and in such a manner as set forth in the official operations manual of the Boy Scouts of America and election procedures approved by the executive board. The district chairman shall be nominated for election to the executive board in accordance with article IV, section 2 of these bylaws.

MEETINGS OF THE DISTRICT COMMITTEE

SECTION 4.

The district committee shall meet monthly at such time and place, preferably within the district, as may be fixed by the committee or its chairman. The business transacted at each monthly meeting shall address the four functions of operation (membership/relationships, finance, program, and unit service) and shall be concerned with service to chartered organizations and to units within the district and shall include the receiving of reports from the chairmen of various district operating committees, the Scout executive or designee (as secretary of the district committee), and the district commissioner, and such other business as the chairman and officers and Scout executive may indicate.

The district committee meeting immediately preceding the annual meeting of the local council should be the annual meeting of the district. At least 90 days prior thereto three to five names of a potential district nominating committee shall be submitted to the council president for approval. The president has the discretion to add or delete names for the nominating committee from the council executive board or the community at large. When approved, the committee shall make nominations for district officers and members at large for election at the annual meeting of the district. At this meeting the officers and district committees shall present reports of the year's activities.

SECTION 5.

A suggested district election procedure appears in the appendix.

VACANCIES

Section 6.

Any vacancy in district committee officers or district members at large may be filled by the district committee and the person so elected shall hold office until the conclusion of the next succeeding annual meeting of the district. Nominations to fill vacancies shall be made by the district nominating committee.

DISTRICT OPERATING COMMITTEES

SECTION 7.

Each district may have such committees as approved by the executive board and as authorized by the Boy Scouts of America operations manuals. Each district shall be responsible for cooperating in making effective the policies and programs adopted by the executive board and for the performance of the four functions.

The chairmen of committees of the district shall be appointed by the district chairman with the approval of the district committee. The members of these committees shall be appointed by the district committee, upon the recommendation of the respective committee chairman and the district chairman.

DISTRICT COMMISSIONER STAFF

Section 8.

Each district shall have a commissioner staff as set forth in article VII, section 1 of these bylaws and in the commissioner manuals of the Boy Scouts of America. The district commissioner shall be selected in accordance with article VIII, section 3, clause 6 of the Rules and Regulations of the Boy Scouts of America and the District Election Procedures of the bylaws.

The commissioner staff shall be responsible for advising and coaching unit personnel, on-time unit charter renewals, and monthly roundtables in the district.

ARTICLE IX. LOCAL UNITS

APPROVAL OF UNIT CHARTERS

SECTION 1.

The executive board shall review or shall authorize some committee or person to review all applications for new charters or renewal of charters by community or chartered organizations within the corporation's territory and shall forward the recommendation with respect to each such application to the national office of the Boy Scouts of America.

UNIT DESIGNATION

SECTION 2.

All units within the corporation's territory shall be designated by the name of the community in which the unit is located, by the name of the chartered organization or community group operating the unit, and by a serial number assigned by the corporation.

ARTICLE X. FINANCES AND PROPERTY

RAISING FUNDS

SECTION 1.

Clause 1. All money raised by or received for the benefit of the corporation or a unit under its jurisdiction and all property acquired by the corporation or such a unit shall be deemed to be received or acquired for the benefit of Scouting as interpreted and promoted by the Boy Scouts of America, in accordance with the Rules and Regulations and procedures from time to time adopted by the Boy Scouts of America.

Clause 2. Subject to the Rules and Regulations of the Boy Scouts of America, the corporation shall control the raising and expenditure of all funds for local Scouting work within the territory of the corporation. The necessary expenses of the corporation shall be met by funds secured by solicitation or otherwise in accordance with the Rules and Regulations of the Boy Scouts of America pertaining to the raising of funds for Scouting purposes.

Clause 3. Neither the corporation nor any unit under its jurisdiction shall have any authority to bind the Boy Scouts of America to any financial obligation whatever.

CONTROL OF FUNDS AND PROPERTY

SECTION 2.

Budget

Clause 1. The executive board shall, preceding the commencement of each fiscal year, consider and adopt a budget of estimated expenditures by the corporation for such fiscal year. No funds shall be expended by the corporation during a fiscal year without the authorization of the executive board or the executive committee for any item not covered by, or in excess of the amount authorized by, the budget for such year.

General Funds

Clause 2. All funds of this corporation or funds handled on behalf of this corporation or the Boy Scouts of America, from whatever source and for whatever purpose received, shall be deposited to the credit of the corporation in such depositories as shall be approved by the executive board or executive committee. The funds shall be disbursed only upon the authority of the executive board, executive committee or upon the order of officers of the corporation duly authorized by the executive board or executive committee; in any event the signatures of at least two authorized persons shall be required for the disbursal of funds except in the case of checks made payable to the Boy Scouts of America where a single signature will be accepted provided authorization has been accorded by the executive board.

All receipts from registration fees, Boys' Life subscriptions, and any other funds of the Boy Scouts of America which are received by this corporation for transmission to the Boy Scouts of America shall be carefully segregated, through bookkeeping and accounting procedures, as established by the Boy Scouts of America.

All persons having access to any funds (general or special) of the corporation shall be bonded.

Special Funds

Clause 3. The corporation may create special funds for specific purposes to be used in the interest of the Boy Scouts of America by the corporation or a unit under its jurisdiction. Such special funds may be established by recordation in proper account on the books of the corporation and shall, if required by direction of the executive board or the term of a gift or bequest, be vested in a bank or trust company in trust for the use of the corporation or the unit, with the provision in the statement of the conditions governing the administering of the trust that in the event of the dissolution of the unit or corporation or revocation, termination, or lapse of its charter said trustee will, after satisfying any claims against such fund, turn over to the Boy Scouts of America the balance for use by the Boy Scouts of America for the benefit of Scouting in such locality and for the specific purposes for which the fund was granted. If, after a reasonable period, there is no suitable opportunity for the use of said fund in such locality, it may be used elsewhere.

Real Estate

Clause 4. The corporation may hold title to real property in its own name as long as its Articles of Incorporation expressly provide for the conveyance of such property or the net proceeds from the sale thereof to the Boy Scouts of America in the event of the dissolution of the corporation or the revocation or termination of its charter. Title to real property acquired for the corporation may also be vested in a bank or trust company in trust for the use of the corporation, where appropriate in accordance with the wishes of the donor, with a provision in the trust deed that in the event of the dissolution of the corporation or the revocation or termination of its charter, the trustee, after satisfying any claims against the corporation to which such property may be subject, will convey said property or pay the net proceeds from a sale of the property to the Boy Scouts of America, which shall hold or use said property or funds for the benefit of Scouting in the locality in which the corporation is located or elsewhere if after a reasonable period there is not suitable opportunity to use said property or funds in said locality.

Title to all real estate acquired for a unit under the jurisdiction of the corporation shall be vested in (a) the name of the corporation (if the corporation agrees to hold title to property), (b) the operator of such unit (if the operator is a chartered organization or community group), or (c) a bank or trust company, in each case in trust for the use of the unit, where appropriate in accordance with the wishes of the donor, with a provision in the trust deed that in the event of the dissolution of the unit or the revocation, termination, or lapse of its charter, the trustee will, after satisfying any claim against such unit to which such real estate may be subject, hold the property upon the instructions of the corporation or, if so instructed, convey said property or pay the net proceeds from a sale of the property to the corporation, which shall hold or use said property or funds for the benefit of Scouting in the locality in which the unit is located or elsewhere if, after a reasonable period, there is not a suitable opportunity to use said property or funds in such locality.

Securities

Clause 5. The securities of the corporation shall be deposited in any such deposit vault or vaults or with such bank or banks, trust company or trust companies, or such other depositories as may from time to time be designated by the executive board, executive committee, or finance committee. Access to the securities may be had as provided by resolutions of the executive board or executive committee and not otherwise.

Audit

Clause 6. A statement of all income and expenses of the corporation during the fiscal year and a statement of all assets, liabilities, and fund balances of the corporation as at the end of such year shall be duly audited and certified annually in accordance with generally accepted auditing standards, by certified public accountants or other recognized independent public accountants approved by the executive board or executive committee. The corporation shall comply with all applicable legal requirements relating to credits, financial controls, and accounting procedures.

ADMINISTRATION OF UNIT FUNDS

SECTION 3.

Clause 1. At the request of the unit committee of any unit under the jurisdiction of the corporation, the treasurer may hold for such committee funds for the unit. Such funds shall be transferred, in whole or in part, to the custody of the unit or a treasurer of the chartered organization upon duly accredited authority for such transfer.

Clause 2. In the event of the dissolution of a unit or the revocation or lapse of its charter, the unit committee shall apply unit funds and property to the payment of unit obligations and shall turn over the surplus, if any, to the corporation. In the case of an organization unit, any funds or equipment which may have been secured as property of the unit shall be held in trust by the organization or the corporation, as may be agreed upon, pending reorganization of the unit or if this does not occur, such funds and property, by the agreement of those involved, shall be used elsewhere for the promotion of the program of the Boy Scouts of America.

ARTICLE XI. ADDITIONAL ADMINISTRATIVE MATTERS

INDEMNIFICATION

SECTION 1.

Any person made a party to any action, suit, or proceeding, civil or criminal, by reason of the fact that such person, his/her testator or intestate, is or was a member of the executive board or committee of the executive board of the corporation, or an officer or National Council member or employee of the corporation, or a director, officer, or employee of any corporation in which he/she served as such at the request of the corporation, or a member of the commissioner staff of the corporation, or a member of a district committee or a district officer under the jurisdiction of the corporation, shall be indemnified by the corporation against the reasonable expenses, (including amounts paid by way of judgment and settlement and including attorney's fees), actually and necessarily incurred by him/her in connection with defense of such action, suit, or proceeding, whether or not such defense shall be successful in whole or in part, or in connection with any appeal therein or any settlement thereof, except in relation to matters as to which it shall be adjudged in such action, suit, or proceeding that such person is liable for negligence or misconduct in the performance of duties. Such indemnification, if afforded, shall not be deemed exclusive of any other rights to which such persons may be entitled apart from this section. This section shall not be deemed to limit any power or exclude any right of the corporation to provide any additional or other indemnity or right for any executive board member, officer, employee, or other person. If this section should be invalid or ineffective in any respect, the validity and effect of the section in any other respect shall not be affected.

CONTRACTS, CHECKS, DRAFTS, ETC.

SECTION 2.

Except as otherwise provided by law or in these bylaws, such officer or officers, employee or employees, or agent or agents of the corporation as shall be specified by the executive board or executive committee shall sign, in the name and on behalf of the corporation, all deeds, bonds, contracts, mortgages, and other instruments or documents, the execution of which shall be authorized by the executive board or executive committee; and such authority may be general or confined to specific instances.

Except as otherwise provided by law or in these bylaws, all checks, drafts, notes, bonds, bills of exchange, or other orders, instruments, or obligations for the payment of money shall be signed by such officer or officers, employee or employees, or agent or agents of the corporation as shall be specified by the executive board or executive committee.

NOTICES AND WAIVERS

SECTION 3.

Whenever any notice is required by these bylaws or by any law to be given to any member of the local council, member of the executive board, or any committee or any officer, such notice except as otherwise provided by these bylaws or by any law may be given personally or by telegram, cable, fax, or electronic mail addressed to such person at his/her or its place of business, if any, or (to the extent applicable) at such address as has been given to the corporation as the home address of the person; or the notice may be given in writing by mail, in a sealed wrapper, postage prepaid, addressed to such person at such address. Any notice given by telegram, cable, fax, or electronic mail shall be deemed to have been given when it shall have been delivered for transmission and any notice given by mail shall be deemed to have been given when it shall have been deposited in a post office, in a regularly maintained letter box, or with a postal carrier. A waiver of any such notice in writing, signed by the person entitled to such notice in writing, as required, shall be deemed the equivalent thereof; and the presence at any meeting of any person entitled to notice thereof shall be deemed a waiver of such notice as to such person.

ACTION WITHOUT A MEETING

SECTION 4.

Except to the extent otherwise restricted by any applicable law, any action required or permitted to be taken at any meeting of the executive board or any committee thereof may be taken without a meeting if prior to such action a written consent thereto is signed by all members of the executive board or committee and such written consent is filed with the minutes of the proceedings of the executive board or committee.

FISCAL YEAR

SECTION 5.

The fiscal year of the corporation shall be the calendar year.

AMENDMENT

SECTION 6.

These bylaws may be amended at any meeting of the executive board, upon the recommendation of the executive committee of the executive board, or when the proposed amendment has been sent to members of the executive board at least 15 days in advance of the meeting. All amendments to these bylaws must first be approved by the national office of the Boy Scouts of America before being submitted to the executive board for adoption.

The above Amended and Restated Bylaws were approved by executive board on November 21, 2011.

Date: 11/22/2011

Scout Executive

Council President