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

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011		D Employer identification number	
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization PALMETTO COUNCIL INC BOY SCOUTS OF AMERICA 549 Doing Business As		E Telephone number (864) 585-4391
	Number and street (or P O box if mail is not delivered to street address) Room/suite 420 S CHURCH STREET		G Gross receipts \$ 1,567,855
	City or town, state or country, and ZIP + 4 SPARTANBURG, SC 29306		
	F Name and address of principal officer ROB GREEN 420 S CHURCH STREET SPARTANBURG, SC 29306		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: HTTP //WWW.PALMETTOCOUNCIL.ORG			
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation 1916	M State of legal domicile SC

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE PALMETTO COUNCIL, INC , BOY SCOUTS OF AMERICA IS AN AFFILIATE OF THE BOY SCOUTS OF AMERICA (BSA) THE COUNCIL IS A NOT-FOR- PROFIT ORGANIZATION PROVIDING SERVICE TO BOYS, GIRLS, YOUNG MEN AND YOUNG WOMEN AGES 7-21 THE PALMETTO COUNCIL IS DEDICATED TO DEVELOPING VALUES AND LIFE SKILLS IN SPARTANBURG, YORK, CHESTER, LANCASTER, UNION, AND CHEROKEE COUNTIES OF SOUTH CAROLINA IT MAINTAINS CAMPING FACILITIES (CAMP BOB HARDIN) IN SALUDA, NORTH CAROLINA AND (CONLEY CLARKE) NEAR GAFFNEY, SOUTH CAROLINA IT IS DEVOTED TO PROVIDING SUPPORT THROUGH AN EFFICIENT STAFF AND MANY WELL TRAINED ADULT VOLUNTEERS IT'S CHARTER IS RENEWED ANNUALLY BY ITS NATIONAL AFFILIATE ITS GOAL IS TO INSTILL CHARACTER IN YOUNG MEN AND WOMEN THEY WILL LEARN TO DO THINGS FOR THEMSELVES AND OTHERS, RECEIVING TRAINING IN TEAM WORK, SURVIVAL AND CAREER READINESS AND LEARNING PATRIOTISM, COURAGE, SELF-RELIANCE, AND BE PREPARED TO MAKE ETHICAL CHOICES OVER THEIR LIFETIME AND ACHIEVE THEIR FULL POTENTIAL USING THE METH		
	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	61
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	61
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	52
6 Total number of volunteers (estimate if necessary)	6	2,481	
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		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	733,390	707,714
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	543,995	271,745
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,373	11,906
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	356,509	220,368
		1,653,267	1,211,733
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	34,783	10,185
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	792,516	778,951
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ☒ 136,593		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	866,462	645,353
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,693,761	1,434,489
	19 Revenue less expenses Subtract line 18 from line 12	-40,494	-222,756
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	3,287,419	3,021,289
	21 Total liabilities (Part X, line 26)	175,508	187,072
	22 Net assets or fund balances Subtract line 21 from line 20	3,111,911	2,834,217

Part II Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
Sign Here	***** Signature of officer
	2012-04-25 Date
	ROB GREEN SCOUT EXECUTIVE Type or print name and title
Paid Preparer's Use Only	Preparer's signature GARY J JOHNSON CPA
	Date 2012-04-25
	Check if self-employed ☐
	Preparer's taxpayer identification number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 NORMAN JOHNSON & CO PA 191 N DANIEL MORGAN AVENUE SPARTANBURG, SC 29306
	EIN
	Phone no (864) 573-8623
May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No	

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

THE PALMETTO COUNCIL, INC , BOY SCOUTS OF AMERICA IS AN AFFILIATE OF THE BOY SCOUTS OF AMERICA (BSA) THE COUNCIL IS A NOT-FOR- PROFIT ORGANIZATION PROVIDING SERVICE TO BOYS, GIRLS, YOUNG MEN AND YOUNG WOMEN AGES 7-21 THE PALMETTO COUNCIL IS DEDICATED TO DEVELOPING VALUES AND LIFE SKILLS IN SPARTANBURG, YORK, CHESTER, LANCASTER, UNION, AND CHEROKEE COUNTIES OF SOUTH CAROLINA IT MAINTAINS CAMPING FACILITIES (CAMP BOB HARDIN) IN SALUDA, NORTH CAROLINA AND (CONLEY CLARKE) NEAR GAFFNEY, SOUTH CAROLINA IT IS DEVOTED TO PROVIDING SUPPORT THROUGH AN EFFICIENT STAFF AND MANY WELL TRAINED ADULT VOLUNTEERS IT'S CHARTER IS RENEWED ANNUALLY BY ITS NATIONAL AFFILIATE ITS GOAL IS TO INSTILL CHARACTER IN YOUNG MEN AND WOMEN THEY WILL LEARN TO DO THINGS FOR THEMSELVES AND OTHERS, RECEIVING TRAINING IN TEAM WORK, SURVIVAL AND CAREER READINESS AND LEARNING PATRIOTISM, COURAGE, SELF-RELIANCE, AND BE PREPARED TO MAKE ETHICAL CHOICES OVER THEIR LIFETIME AND ACHIEVE THEIR FULL POTENTIAL USING THE METH

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

If "Yes," describe these changes on Schedule O

4a	(Code	) (Expenses \$	1,233,864	including grants of \$	10,185) (Revenue \$	)
	PROVIDING SUPPORT AND SERVICE TO ADULT LEADERS AND YOUTH MEMBERS THROUGH CHARACTER BUILDING YOUTH DEVELOPMENT PROGRAMS IN SIX COUNTIES SERVING OVER 6,500 SCOUT MEMBERS AND 2,400 VOLUNTEER LEADERS, THE COUNCIL IS DEEPLY COMMITTED TO HELPING EVERY YOUNG MAN AND YOUNG WOMAN DEVELOP LIFELONG SKILLS AND VALUES, EMPHASIZING SUCH TRAITS AS RESPECT, COURAGE, SELF-RELIANCE, SERVICE TO OTHERS, GOOD CITIZENSHIP, DUTY TO GOD AND MENTAL AND PHYSICAL FITNESS					

[illegible][illegible]

4e	Total program service expenses	\$ 1,233,864
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Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> 	1	Yes
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>	3	No
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? <i>If "Yes," complete Schedule C, Part II.</i>	4	No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	5	No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i> 	9	Yes
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10	Yes
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a	Yes
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	Yes
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	Yes
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 	12b	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I.</i>	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Part II and IV.</i>	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Part III and IV.</i>	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> 	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i> 	18	Yes
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i> 	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34		No
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		No
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance			
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. .	2	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	
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.	52	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	4a	No
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	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	No
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	No
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	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
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? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.		13a	
b Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c Enter the aggregate amount of reserves on hand.		13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
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 lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

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

Section B. Policies

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	SC
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	SHERRY FORTENBERRY 420 S CHURCH ST SPARTANBURG, SC 29306 (864) 585-4391

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

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 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 organizations compensated any current or former officer, director, or trustee

[illegible]

Part VII

1b	Sub-Total	▼			
c	Total from continuation sheets to Part VII, Section A	▼			
d	Total (add lines 1b and 1c)	▼	181,034		30,042

2 Total number of individuals (including but not limited to those l
\$100,000 of reportable compensation from the organization▶1

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

Section B. Independent Contractors

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

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

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

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a	126,753				
	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	580,961				
	g	Noncash contributions included in lines 1a-1f \$ 27,132						
	h	Total. Add lines 1a-1f						707,714
Program Service Revenue			Business Code					
	2a	CAMPING REVENUES	900099	150,363	150,363			
	b	ACTIVITY REVENUES	900099	121,382	121,382			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			271,745			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		9,805			9,805	
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties						
	6a	Gross rents	(i) Real	(ii) Personal				
			19,357					
			19,357					
	d	Net rental income or (loss)			19,357			19,357
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			2,101					
			2,101					
	d	Net gain or (loss)			2,101			2,101
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18		a	553,134	197,012		
	b	Less direct expenses	b	356,122				
	c	Net income or (loss) from fundraising events . .						
	9a	Gross income from gaming activities See Part IV, line 19		a				
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities . .						
	10a	Gross sales of inventory, less returns and allowances		a				
b	Less cost of goods sold	b						
c	Net income or (loss) from sales of inventory . .							
Miscellaneous Revenue			Business Code					
11a	OTHER	900099	3,999	3,999			3,999	
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d			3,999				
12	Total revenue. See Instructions			1,211,733	271,745		35,262	

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	10,185	10,185		
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	181,034	157,500	10,862	12,672
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	433,214	383,936	22,744	26,534
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	30,673	26,686	1,840	2,147
9	Other employee benefits	79,759	69,390	4,786	5,583
10	Payroll taxes	54,271	47,858	2,960	3,453
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	12,913	11,234	775	904
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	7,285		7,285	
g	Other				
12	Advertising and promotion	2,049	647	28	1,374
13	Office expenses	34,953	24,788	541	9,624
14	Information technology				
15	Royalties				
16	Occupancy	104,564	97,702	1,646	5,216
17	Travel	81,126	73,439	3,272	4,415
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	14,363	11,884	818	1,661
20	Interest	2,704	2,353	162	189
21	Payments to affiliates	20,658	20,658		
22	Depreciation, depletion, and amortization	71,611	68,079	1,630	1,902
23	Insurance	26,305	24,433	864	1,008
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	SUPPLIES	147,448	126,511	749	20,188
b	RECOGNITION AWARDS	45,867	20,095	144	25,628
c	RENT & MAINT OF EQUIPMENT	25,509	23,550	904	1,055
d	TELEPHONE	23,562	20,721	1,311	1,530
e					
f	All other expenses	24,436	12,215	711	11,510
25	Total functional expenses. Add lines 1 through 24f	1,434,489	1,233,864	64,032	136,593
26	Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

						(A)		(B)
						Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				201,698	1	41,583
	2	Savings and temporary cash investments					2	
	3	Pledges and grants receivable, net				105,392	3	94,201
	4	Accounts receivable, net				19,451	4	21,645
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L					5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L					6	
	7	Notes and loans receivable, net					7	
	8	Inventories for sale or use				7,693	8	9,242
	9	Prepaid expenses and deferred charges				47,273	9	48,943
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	3,476,019				
	b	Less accumulated depreciation	10b	1,477,902	2,001,967	10c	1,998,117	
	11	Investments—publicly traded securities					11	
	12	Investments—other securities See Part IV, line 11					12	
	13	Investments—program-related See Part IV, line 11					13	
	14	Intangible assets					14	
	15	Other assets See Part IV, line 11				903,945	15	807,558
	16	Total assets. Add lines 1 through 15 (must equal line 34)				3,287,419	16	3,021,289
Liabilities	17	Accounts payable and accrued expenses				49,375	17	36,744
	18	Grants payable					18	
	19	Deferred revenue				27,475	19	39,405
	20	Tax-exempt bond liabilities					20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				33,658	21	30,923
	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				65,000	23	80,000
	24	Unsecured notes and loans payable to unrelated third parties					24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D					25	
	26	Total liabilities. Add lines 17 through 25				175,508	26	187,072
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.							
	27	Unrestricted net assets				2,061,885	27	1,775,628
	28	Temporarily restricted net assets				273,378	28	277,741
	29	Permanently restricted net assets				776,648	29	780,848
	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				3,111,911	33	2,834,217
	34	Total liabilities and net assets/fund balances				3,287,419	34	3,021,289

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,211,733
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,434,489
3	Revenue less expenses Subtract line 2 from line 1	3	-222,756
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,111,911
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-54,938
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	2,834,217

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization
PALMETTO COUNCIL INC
BOY SCOUTS OF AMERICA 549

Employer identification number

57-0314450

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

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

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

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

☐

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

☐

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

☐

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

☐

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

☒

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

☐

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

☐

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

☐

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

☐

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

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

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

f

☐

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

g

☐

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

(i)

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

(ii)

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

(iii)

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

h

☐

Provide the following information about the supported organization(s)

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

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

Part II

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	930,459	874,284	755,870	733,390	707,714	4,001,717
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	930,459	874,284	755,870	733,390	707,714	4,001,717
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						4,001,717

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	930,459	874,284	755,870	733,390	707,714	4,001,717
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	64,672	32,950	24,953	35,476	29,162	187,213
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	51,025	17,814	4,697	11,031	3,999	88,566
11 Total support (Add lines 7 through 10)						4,277,496

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

124,810,658

13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14	93 550 %
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	92 730 %

16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2010. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

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

Part IIIPart III

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

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

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization PALMETTO COUNCIL INC BOY SCOUTS OF AMERICA 549	Employer identification number 57-0314450
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Part I

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

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

Part II

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

1

Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically importantly land area
☐ Preservation of a certified historic structure

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

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

4

Number of states where property subject to conservation easement is located ▶ _____

5

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

☐ Yes ☒ No

6

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

7

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

8

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

☐ Yes ☒ No

9

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

Part III

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

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

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

(i)

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii)

Assets included in Form 990, Part X

▶ \$ _____

2

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

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

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

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

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIV

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance	903,945	831,177	685,684		
b Contributions	5,200	3,000	9,250		
c Investment earnings or losses	-60,175	115,166	184,241		
d Grants or scholarships	34,127	38,546	41,858		
e Other expenditures for facilities and programs					
f Administrative expenses	7,285	6,852	6,140		
g End of year balance	807,558	903,945	831,177		

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶ 96 690 %
- c** Term endowment ▶ 3 310 %

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) Yes	
(ii) related organizations	3a(ii)	No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	No

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		681,838		681,838
b Buildings		2,126,564	935,512	1,191,052
c Leasehold improvements		4,933	4,933	
d Equipment		308,745	262,829	45,916
e Other		353,939	274,628	79,311
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				1,998,117

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,211,733
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,434,489
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-222,756
4	Net unrealized gains (losses) on investments	4	-40,175
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-14,763
9	Total adjustments (net) Add lines 4 - 8	9	-54,938
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-277,694

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	1,164,273
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-40,175
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	-40,175
3	Subtract line 2e from line 1	3	1,204,448
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	7,285
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	7,285
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	1,211,733

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	1,441,967
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	14,763
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	14,763
3	Subtract line 2e from line 1	3	1,427,204
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	7,285
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	7,285
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	1,434,489

Part XIVSupplemental Information

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

Identifier	Return Reference	Explanation
ESCROW LIABILITY ARRANGEMENT EXPLANATION	SCHEDULE D, PAGE 2, PART IV, LINE 2B	THE ORGANIZATION MAINTAINS CUSTODY OF FUNDS COLLECTED BY THE ORDER OF THE ARROW AND VARIOUS UNITS. THE ACTIVITY IS ACCOUNTED FOR THROUGH CUSTODIAL REVENUE AND EXPENSE ACCOUNTS DURING THE YEAR AND CLOSED TO THE LIABILITY ACCOUNT AT YEAR END.
INTENDED USES FOR ENDOWMENT FUNDS	SCHEDULE D, PAGE 2, PART V, LINE 4	TO PROVIDE FINANCIAL SUPPORT FOR THE ORGANIZATION'S EXEMPT PURPOSES AND MAINTENANCE OF CAMP PROPERTIES.
LIABILITY UNDER FIN 48 FOOTNOTE	SCHEDULE D, PAGE 3, PART X	THE ORGANIZATION ADOPTED THE PROVISIONS OF FASB ACCOUNTING STANDARDS CODIFICATION (ASC) 740-10-25, "UNCERTAINTY IN INCOME TAXES" ON JANUARY 1, 2009. UNDER FASB ACCOUNTING STANDARDS CODIFICATION (ASC) 740-10-25, AN ORGANIZATION 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 ASC 740-10-25 HAD NO IMPACT ON THE ORGANIZATION'S FINANCIAL STATEMENTS. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS, AND ACCORDINGLY, IT WILL NOT RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. NO INTEREST OR PENALTIES WERE ACCRUED AS OF JANUARY 1, 2009, AS A RESULT OF THE ADOPTION OF THIS STANDARD. FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN ITS FINANCIAL STATEMENTS. TAX YEARS ENDING DECEMBER 31, 2008, 2009, AND 2010 REMAIN SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES.
RECONCILIATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	LOSSES REPORTED ON RETURN 14,763

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
PALMETTO COUNCIL INC
BOY SCOUTS OF AMERICA 549

Employer identification number

57-0314450

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

1

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

a

☐ Mail solicitations

b

☐ Internet and e-mail solicitations

c

☐ Phone solicitations

d

☐ In-person solicitations

e

☐ Solicitation of non-government grants

f

☐ Solicitation of government grants

g

☐ Special fundraising events

2a

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

☐ Yes ☐ No

b

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

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

3

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

Part II Fundraising Events.

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

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		POPCORN SALES (event type)	SPORTING CLAYS (event type)	(total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts	531,384	19,000	550,384
	2	Less Charitable contributions			
	3	Gross income (line 1 minus line 2)	531,384	19,000	550,384
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	352,544	2,119	354,663
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			(354,663)
	11	Net income summary Combine lines 3 and 10 in column (d). ▶			195,721

Part III Gaming.

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

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

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

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

b If "No," Explain _____

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

b If "Yes," Explain _____

- 11

Does the organization operate gaming activities with nonmembers?

Yes

No
- 12

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

Yes

No

13

Indicate the percentage of gaming activity operated in

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

14

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

Name

Address

15a

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

Yes

No

b

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

c

If "Yes," enter name and address

Name

Address

16

Gaming manager information

Name

Gaming manager compensation

\$

Description of services provided

Director/officer

Employee

Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

Yes

No

b

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

Part IV

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

Identifier	ReturnReference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
PALMETTO COUNCIL INC
BOY SCOUTS OF AMERICA 549

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

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

OMB No 1545-0047

2011

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Employer identification number
57-0314450

Part I

General Information on Grants and Assistance

- 1

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

☐ Yes ☒ No
- 2

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

Part II

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

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

3

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

Part III

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) REGISTRATION ASSISTANCE	441	10,185			
(2) CAMPERSHIPS, UNIFORMS &					
(3) BOOKS					

Part IV

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

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	THE ORGANIZATION MAINTAINS CONTROL OVER THE GRANT FUNDS AND REMITS THEM DIRECTLY TO THE ENTITY FROM WHICH THE REGISTRATIONS, CAMPERSHIPS, UNIFORMS, AND BOOKS ARE PURCHASED

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
PALMETTO COUNCIL INC
BOY SCOUTS OF AMERICA 549

Employer identification number
57-0314450

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (KITCHEN UPFIT)	X	1	27,132	ACTUAL
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29

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

30a

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

30a

Yes

No

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

Yes

32a

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

32a

No

b

If "Yes," describe in Part II

33

If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Cat No 51227J

Schedule M (Form 990) 2011

Part III

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

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization
PALMETTO COUNCIL INC
BOY SCOUTS OF AMERICA 549

Employer identification number

57-0314450

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	THE PALMETTO COUNCIL, INC , BOY SCOUTS OF AMERICA IS AN AFFILIATE OF THE BOY SCOUTS OF AMERICA (BSA) THE COUNCIL IS A NOT-FOR- PROFIT ORGANIZATION PROVIDING SERVICE TO BOYS, GIRLS, YOUNG MEN AND YOUNG WOMEN AGES 7-21 THE PALMETTO COUNCIL IS DEDICATED TO DEVELOPING VALUES AND LIFE SKILLS IN SPARTANBURG, YORK, CHESTER, LANCASTER, UNION, AND CHEROKEE COUNTIES OF SOUTH CAROLINA IT MAINTAINS CAMPING FACILITIES (CAMP BOB HARDIN) IN SALUDA, NORTH CAROLINA AND (CONLEY CLARKE) NEAR GAFFNEY, SOUTH CAROLINA IT IS DEVOTED TO PROVIDING SUPPORT THROUGH AN EFFICIENT STAFF AND MANY WELL TRAINED ADULT VOLUNTEERS IT'S CHARTER IS RENEWED ANNUALLY BY ITS NATIONAL AFFILIATE ITS GOAL IS TO INSTILL CHARACTER IN YOUNG MEN AND WOMEN THEY WILL LEARN TO DO THINGS FOR THEMSELVES AND OTHERS, RECEIVING TRAINING IN TEAM WORK, SURVIVAL AND CAREER READINESS AND LEARNING PATRIOTISM, COURAGE, SELF-RELIANCE, AND BE PREPARED TO MAKE ETHICAL CHOICES OVER THEIR LIFETIME AND ACHIEVE THEIR FULL POTENTIAL USING THE METHODS WHICH ARE NOW IN COMMON USE BY THE BOY SCOUTS OF AMERICA

Identifier	Return Reference	Explanation
AUTHORITY DELEGATED TO COMMITTEE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 1A	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 THERE SHALL BE AN EXECUTIVE COMMITTEE CONSISTING OF THE PERSONS AND HAVING THE POWERS SPECIFIED BELOW 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 AT 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 BY FAX OR ELECTRONIC MAIL A MAJORITY OF THE VOTING MEMBERS OF THE EXECUTIVE COMMITTEE SHALL CONSTITUTE A QUORUM

Identifier	Return Reference	Explanation
CLASSES OF MEMBERS OR STOCKHOLDERS	FORM 990, PAGE 6, PART VI, LINE 6	ACTIVE MEMBERS MAY ELECT THE MEMBERS OF THE GOVERNING BODY AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY

Identifier	Return Reference	Explanation
ELECTION OF MEMBERS AND THEIR RIGHTS	FORM 990, PAGE 6, PART VI, LINE 7A	ACTIVE MEMBERS MAY ELECT MEMBERS AT LARGE, REGULAR MEMBERS OF THE EXECUTIVE BOARD, AND OFFICERS OF THE CORPORATION OTHER THAN THE SCOUT EXECUTIVE

Identifier	Return Reference	Explanation
DECISIONS SUBJECT TO APPROVAL OF MEMBERS	FORM 990, PAGE 6, PART VI, LINE 7B	ACTIVE MEMBERS MAY VOTE AT THE ANNUAL MEETING TO RECEIVE AND APPROVE FINANCIAL STATEMENTS SHOWING THE FINANCIAL POSITION OF THE CORPORATION AS OF THE CLOSE OF ITS MOST RECENT COMPLETE FISCAL YEAR AND THE RESULTS OF OPERATIONS DURING SUCH YEAR, AND TRANSACTING SUCH OTHER BUSINESS AS MAY COME BEFORE THE MEETING. ACTIVE MEMBERS MAY VOTE IN OTHER REGULAR MEETINGS AND SPECIAL MEETINGS, INCLUDING PROPOSALS TO MERGE OR CONSOLIDATE.

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	THE FULL BOARD ELECTED A SUBCOMMITTEE CONSISTING OF THE TREASURER, SCOUT EXECUTIVE, AND A FINANCE COMMITTEE MEMBER TO REVIEW AND APPROVE THE FORM 990

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	CONFLICT OF INTEREST POLICY FOR EXECUTIVE BOARD MEMBERS RESOLVED, THAT IT IS THE BASIC POLICY OF THE CORPORATION THAT ALL EXECUTIVE BOARD MEMBERS OR MEMBERS OF ANY COMMITTEE THEREOF OR OFFICERS OR EMPLOYEES OF THE CORPORATION HAVE A DUTY TO BE FREE FROM THE INFLUENCE OF ANY CONFLICTING INTEREST WHEN THEY ACT ON BEHALF OF THE CORPORATION OR REPRESENT IT IN NEGOTIATIONS OR ADVISE OTHERS IN THE CORPORATION WITH RESPECT TO DEALING WITH THIRD PARTIES. THEY ARE EXPECTED TO DEAL WITH SUPPLIERS, CUSTOMERS, CONTRACTORS, AND OTHERS HAVING DEALINGS WITH THE CORPORATION ON THE SOLE BASIS OF WHAT IS IN THE BEST INTEREST OF THE CORPORATION WITHOUT FAVOR OR PREFERENCE TO THIRD PARTIES BASED ON PERSONAL CONSIDERATIONS. TO THIS END THE FOLLOWING RULES SHALL BE OBSERVED: NO MEMBER OF THE EXECUTIVE BOARD OR MEMBER OF ANY COMMITTEE THEREOF OR OFFICER OR EMPLOYEE OF THE CORPORATION SHALL ACCEPT FROM ANY PERSON, DIRECTLY OR INDIRECTLY, WHETHER BY HIMSELF OR HERSELF OR THROUGH HIS OR HER SPOUSE OR A MEMBER OF HIS OR HER FAMILY OR THROUGH ANY PARTNER OR BUSINESS OR PROFESSIONAL ASSOCIATE, ANY GIFT, FAVOR, SERVICE, EMPLOYMENT OR OFFER OF EMPLOYMENT OR ANY OTHER THING OF VALUE WHICH HE OR SHE KNOWS OR HAS REASON TO BELIEVE IS MADE OR OFFERED TO HIM OR HER WITH THE INTENT TO INFLUENCE HIM OR HER IN THE PERFORMANCE OF HIS OR HER DUTIES AS A MEMBER OF THE EXECUTIVE BOARD OR MEMBER OF ANY COMMITTEE THEREOF OR OFFICER OR EMPLOYEE OF THE CORPORATION. NO MEMBER OF THE EXECUTIVE BOARD OR MEMBER OF ANY COMMITTEE THEREOF OR OFFICER OR EMPLOYEE OF THE CORPORATION WHO IS A PARTNER, OFFICER, OR EMPLOYEE OF A PARTNERSHIP, FIRM, OR CORPORATION OR WHO OWNS OR CONTROLS MORE THAN 10 PERCENT OF THE STOCK OF SUCH CORPORATION, SHALL REPRESENT, APPEAR FOR, OR NEGOTIATE ON BEHALF OF THE CORPORATION IN CONNECTION WITH THE ACQUISITION OR SALE BY THE CORPORATION OF ANY INTEREST IN REAL OR TANGIBLE OR INTANGIBLE PERSONAL PROPERTY TO SUCH PARTNERSHIP, FIRM, OR CORPORATION. NO MEMBER OF THE EXECUTIVE BOARD OR MEMBER OF ANY COMMITTEE THEREOF SHALL PARTICIPATE BY DISCUSSION, VOTING, OR BY ANY OTHER ACTION TAKEN BY THE EXECUTIVE BOARD, OR ANY COMMITTEE THEREOF, IN THE ENACTMENT OF OR DEFEAT OF A MOTION WHICH RELATES TO ANY TRANSACTION WITH ANY PARTY REFERRED TO IN PARAGRAPH 2 ABOVE. IN CASE ANY SUCH MATTER IS DISCUSSED AT ANY MEETING WHERE ANY EXECUTIVE BOARD OR COMMITTEE MEMBER WHO HAS SUCH AN INTEREST IS PRESENT, HE OR SHE SHALL PROMPTLY DISCLOSE HIS OR HER INTEREST IN THE MATTER TO BE VOTED ON TO THE CHAIRMAN OF THE MEETING. HE OR SHE SHALL NOT VOTE ON THE MATTER AND AT THE DISCRETION OF THE DISINTERESTED MEMBERS PRESENT MAY BE REQUIRED TO LEAVE THE MEETING DURING THE DISCUSSION AND THE VOTING ON THE MATTER.

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	THE PALMETTO COUNCIL, BOY SCOUTS OF AMERICA'S OBJECTIVE IS TO PROVIDE A REASONABLE AND COMPETITIVE SCOUT EXECUTIVE COMPENSATION OPPORTUNITY CONSISTENT WITH MARKET-BASED COMPENSATION PRACTICES FOR THE CHIEF EXECUTIVE OFFICER POSSESSING THE EXPERIENCE AND SKILLS NEEDED TO IMPROVE THE OVERALL PERFORMANCE OF THE PALMETTO COUNCIL. THE ORIGINAL LETTER OF EMPLOYMENT WILL PROVIDE ALL COMPENSATION AND BENEFITS FOR THE SCOUT EXECUTIVE. THE COUNCIL PRESIDENT WILL APPOINT, EACH YEAR, A COMPENSATION AND BENEFITS COMMITTEE WHOSE RESPONSIBILITIES ARE TO REVIEW THE PERFORMANCE OF THE SCOUT EXECUTIVE AND TO RECOMMEND FOR APPROVAL TO THE EXECUTIVE BOARD SALARY AND BENEFITS FOR THE SCOUT EXECUTIVE. THE EXECUTIVE BOARD AND COMPENSATION AND BENEFITS COMMITTEE ARE CHARGED WITH ENSURING THAT THE SCOUT EXECUTIVE COMPENSATION POLICY AND PROCEDURES SATISFY THE IRS INTERMEDIATE SANCTIONS REQUIREMENTS.

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	THE PALMETTO COUNCIL, BOY SCOUTS OF AMERICA'S OBJECTIVE IS TO PROVIDE A REASONABLE AND COMPETITIVE ASSISTANT SCOUT EXECUTIVE COMPENSATION OPPORTUNITY CONSISTENT WITH MARKET-BASED COMPENSATION PRACTICES FOR THE OFFICER POSSESSING THE EXPERIENCE AND SKILLS NEEDED TO HELP IMPROVE THE OVERALL PERFORMANCE OF THE PALMETTO COUNCIL. THE ORIGINAL LETTER OF EMPLOYMENT WILL PROVIDE ALL COMPENSATION AND BENEFITS FOR THE ASSISTANT SCOUT EXECUTIVE. THE COUNCIL PRESIDENT WILL APPOINT, EACH YEAR, A COMPENSATION AND BENEFITS COMMITTEE WHOSE RESPONSIBILITIES ARE TO REVIEW THE PERFORMANCE OF THE OFFICER AND TO RECOMMEND FOR APPROVAL TO THE EXECUTIVE BOARD SALARY AND BENEFITS FOR THE OFFICER. THE EXECUTIVE BOARD AND COMPENSATION AND BENEFITS COMMITTEE ARE CHARGED WITH ENSURING THAT THE OFFICER'S COMPENSATION POLICY AND PROCEDURES SATISFY THE IRS INTERMEDIATE SANCTIONS REQUIREMENTS.

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON A REASONABLE, WRITTEN REQUEST TO ITS HEADQUARTERS

Additional Data

Software ID:

Software Version:

EIN: 57-0314450

Name: PALMETTO COUNCIL INC
BOY SCOUTS OF AMERICA 549

Form 990, Special Condition Description:

Special Condition Description

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CAPTIN ALLEN BRANDON BOARD MEMBER	2 00	X						0	0	0
ARTHUR GASTON BOARD MEMBER	2 00	X						0	0	0
AT ALLEN BOARD MEMBER	2 00	X						0	0	0
BEAU SHULER BOARD MEMBER	2 00	X						0	0	0
BOB HOLMES BOARD MEMBER	2 00	X						0	0	0
BOB ORMSETH BOARD MEMBER	2 00	X						0	0	0
BRUCE SCHWARTZ INTERIM TREA	2 00	X		X				0	0	0
DOUGLAS FAST TREASURER	2 00	X		X				0	0	0
JOE BRANHAM BOARD MEMBER	2 00	X						0	0	0
JOHN GETTYS DISTRICT CHA	2 00	X						0	0	0
DAN O'NEAL BOARD MEMBER	2 00	X						0	0	0
DARWIN SIMPSON PAST PRESIDE	2 00	X		X				0	0	0
DAVID PLEXICO MEMBERSHIP	2 00	X						0	0	0
KEITH SMITH DISTRICT CHA	2 00	X						0	0	0
DR RUSSELL BOOKER BOARD MEMBER	2 00	X						0	0	0
DOUG MARION MD BOARD MEMBER	2 00	X						0	0	0
DR KIRK NEELY BOARD MEMBER	2 00	X						0	0	0
DR LYNN P MOODY BOARD MEMBER	2 00	X						0	0	0
DR VERNON PROSSER BOARD MEMBER	2 00	X						0	0	0
GARRETT SCOTT BOARD MEMBER	2 00	X						0	0	0
GARY WILLIAMS NAT'L REP	2 00	X		X				0	0	0
JERRY MEEKS BOARD MEMBER	2 00	X						0	0	0
HENRY NEWTON MCMILLAN BOARD MEMBER	2 00	X						0	0	0
HULIC RATTERREE BOARD MEMBER	2 00	X						0	0	0
JEFF NELMES BOARD MEMBER	2 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JIM STONE BOARD MEMBER	2 00	X						0	0	0
JIM GRIER BOARD MEMBER	2 00	X						0	0	0
JIM VINING VP FINANCE	2 00	X		X				0	0	0
JON YOUATT BOARD MEMBER	2 00	X						0	0	0
JOHN CHAPMAN BOARD MEMBER	2 00	X						0	0	0
DAVID MCDONALD DISTRICT CHA	2 00	X						0	0	0
JUDGE MARK HAYES DISTRICT CHA	2 00	X						0	0	0
MAJOR K SCOTT KATROSH BOARD MEMBER	2 00	X						0	0	0
MANNING KIMMEL BOARD MEMBER	2 00	X						0	0	0
RUSTY DARBY BOARD MEMBER	2 00	X						0	0	0
MIKE KOHLER BOARD MEMBER	2 00	X						0	0	0
MITCH KENNEDY BOARD MEMBER	2 00	X						0	0	0
NANCY CORNWELL DAVES BOARD MEMBER	2 00	X						0	0	0
RAY PETERSON BOARD MEMBER	2 00	X						0	0	0
REV LEWIS MILLS BOARD MEMBER	2 00	X						0	0	0
RICHARD STRASBURGER BOARD MEMBER	2 00	X						0	0	0
REV JACKIE O'NEAL BOARD MEMBER	2 00	X						0	0	0
ROBERT E JUSTICE BOARD MEMBER	2 00	X						0	0	0
RUFUS FOSTER BOARD MEMBER	2 00	X						0	0	0
STEVE QUATANNENS BOARD MEMBER	2 00	X						0	0	0
SCOTT HUBBARD BOARD MEMBER	2 00	X						0	0	0
STEVE JOHNSON BOARD MEMBER	2 00	X						0	0	0
WES HAYES PRESIDENT	2 00	X		X				0	0	0
STEWART JOHNSON JR BOARD MEMBER	2 00	X						0	0	0
TIM HALLMAN BOARD MEMBER	2 00	X						0	0	0

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
TED MATTHEWS BOARD MEMBER	2 00	X						0	0	0
WALTER OATES BOARD MEMBER	2 00	X						0	0	0
WAYNE BOULDIN VP PROGRAM	2 00	X		X				0	0	0
WAYNE HALL BOARD MEMBER	2 00	X						0	0	0
RICK DILES VP MEMBERSHI	2 00	X		X				0	0	0
WILLIAM COBB BOARD MEMBER	2 00	X						0	0	0
SUE SCHNEIDER BOARD MEMBER	2 00	X						0	0	0
BUDDY MOTZ BOARD MEMBER	2 00	X						0	0	0
BOB STONER BOARD MEMBER	2 00	X						0	0	0
GLEN STONER COUNCIL COMM	2 00	X		X				0	0	0
STEVEN WILSON BOARD MEMBER	2 00	X						0	0	0
ROB GREEN CEO/BOARD SE	40 00			X				114,034	0	17,628
JAMES C NICKELSON ASSISTANT SC	40 00			X				67,000	0	12,414