



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



Form 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 2012 Open to Public Inspection
	▶ The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2012 calendar year, or tax year beginning 01-01-2012 , 2012, and ending 12-31-2012

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization BOY SCOUTS OF AMERICA EAST TEXAS AREA COUNCIL		D Employer identification number 75-0808767
	Doing Business As		
	Number and street (or P O box if mail is not delivered to street address) 1331 EAST FIFTH ST	Room/suite	E Telephone number (903) 597-7201
	City or town, state or country, and ZIP + 4 TYLER, TX 75701		G Gross receipts \$ 2,752,590
	F Name and address of principal officer DEWAYNE STEPHENS		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 etexscouts org			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE MISSION OF THE BOY SCOUTS OF AMERICA IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIME BY INSTILLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW		
	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	68
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	68
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	69
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	24,807
b Net unrelated business taxable income from Form 990-T, line 34	7b	18,057	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,249,158	Current Year 1,236,652
	9 Program service revenue (Part VIII, line 2g)	422,203	454,525
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,247	10,297
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	439,455	405,842
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,129,063	2,107,316
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	33,260
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)		1,303,153	1,349,636
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) ☒ 213,024			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		680,912	685,083
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		2,017,325	2,070,467
19 Revenue less expenses Subtract line 18 from line 12		111,738	36,849
Net Assets or Fund Balances			Beginning of Current Year
	20 Total assets (Part X, line 16)	2,717,382	2,890,330
	21 Total liabilities (Part X, line 26)	231,871	367,970
	22 Net assets or fund balances Subtract line 21 from line 20	2,485,511	2,522,360

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			2013-06-03 Date	
	DEWAYNE STEPHENS SCOUT EXECUTIVE Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Charles Wayne Barton		Preparer's signature		Date
	Check ☐ if self-employed			PTIN P00187425	
	Firm's name ▶ SQUYRES JOHNSON SQUYRES & CO LLP			Firm's EIN ▶	
	Firm's address ▶ 821 ESE LOOP 323 STE 100 TYLER, TX 75701			Phone no (903) 597-2021	

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

Part IIIS

Statement of Program Service Accomplishments

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

1

Briefly describe the organization’s mission

THE MISSION OF THE BOY SCOUTS OF AMERICA IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIME BY INSTILLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW

2

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

Yes

No

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

3

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

Yes

No

If “Yes,” describe these changes on Schedule O

4

Describe the 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 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 \$ 1,683,411 including grants of \$) (Revenue \$)

THE EAST TEXAS AREA COUNCIL SERVES OVER 14,318 MEMBERS AND PARTICIPANTS IN 17 EAST TEXAS COUNTIES THE MISSION OF THE BOY SCOUTS OF AMERICA IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIME BY INSTILLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW IN 2012, THE EAST TEXAS AREA COUNCIL SERVED 14,318 YOUTH THROUGH-OUT 17 COUNTIES IN EAST TEXAS CUB SCOUTS (5,717 MEMBERS) IS A FAMILY ORIENTED, FUN AND EDUCATIONAL PROGRAM FOR 7-10 YEAR OLD BOYS BOY SCOUTS (2,599 MEMBERS) PROGRAM IS FOR 11-17 YEAR OLD BOYS WHO STEP INTO LEADERSHIP ROLES IN THE OUTDOOR CLASSROOM WITH GUIDANCE FROM TRAINED LEADERS VENTURING (463 MEMBERS) PROGRAM IS A HIGH ADVENTURE AND THE OUTDOOR CLASSROOM COMBINED TO TEACH 14-20 YEAR OLD BOYS AND GIRLS CHARACTER AND LEADERSHIP EXPLORING (539 MEMBERS) PROGRAM IS A HANDS ON CAREER EXPERIENCES WITH POSITIVE, PROFESSIONAL ADULT LEADERS LEARNING FOR LIFE (5,000 MEMBERS) IS A WRITTEN CHARACTER AND CAREER EDUCATIONAL CURRICULUM FOR PRE K-12TH GRADES, INCLUDING SPECIAL NEEDS TWO VENTURERS WERE INDUCTED INTO THE NATIONAL YOUTH LEADERSHIP SOCIETY 2012 WAS A RECORD YEAR FOR NEW EAGLE SCOUTS WHICH WAS 155 COLLECTED OVER 33,300 POUNDS OF FOOD DURING THE SCOUTING FOR FOOD DRIVE COACHED OVER 650 STUDENTS IN ANTI-BULLYING BEHAVIORS THERE WAS A 14% INCREASE IN SUMMBER CAMP ATTENDANCE AND A 13% INCREASE IN EXPLORING YOUTH SERVED

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 1,683,411

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II	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? If "Yes," complete Schedule C, Part III	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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9 Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
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 Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	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? If "Yes," complete Schedule D, Part VIII 	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? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
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 Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
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 and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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	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 United States? If "Yes," complete Schedule F, Parts II and IV	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 United States? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
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)

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? <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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 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		No
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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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, highest 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <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 direct or indirect 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		No
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, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, 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	Yes	
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 11b 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.	15	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	69
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	Yes
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country: _____ See 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 as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8822?	7c	No
d	If "Yes," indicate the number of Forms 8822 filed during the year.	7d	0
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	No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	No
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	No
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a	No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	No
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	No
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. See the instructions for additional information the organization must report on Schedule O.	13a	No
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	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	68	
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			
1b	Enter the number of voting members included in line 1a, above, who are independent	68	
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	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?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	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?	7a	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?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
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 DEWAYNE STEPHENS 1331 EAST FIFTH ST TYLER TEXAS TYLER, TX (903) 597-7201

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 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, or 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

[illegible]

Part VII

1b	Sub-Total	▼			
c	Total from continuation sheets to Part VII, Section A	▼			
d	Total (add lines 1b and 1c)	▼	218,343		22,213

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	Yes
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 ►0

Part VIII

Statement of Revenue

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

				(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	155,141			
	b	Membership dues	1b				
	c	Fundraising events	1c	217,422			
	d	Related organizations	1d	112,900			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	751,189			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f					
Program Service Revenue			Business Code				
	2a	LEARNING FOR LIFE	900099	16,129	16,129		
	b	CAMPING	721210	205,757	205,757		
	c	ACTIVITIES	900099	232,639	232,639		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			454,525		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		10,297			10,297
	4	Income from investment of tax-exempt bond proceeds . .		0			
	5	Royalties		3,380			3,380
	6a	(i) Real					
		(ii) Personal					
	b	Less rental expenses		0			
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	(i) Securities					
		(ii) Other					
	b	Less cost or other basis and sales expenses		0			
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 217,422 of contributions reported on line 1c) See Part IV, line 18		584,237			
		a					
b		Less direct expenses	420,313				
c	Net income or (loss) from fundraising events . .			163,924			163,924
9a	Gross income from gaming activities See Part IV, line 19						
	a						
	b	Less direct expenses					
c	Net income or (loss) from gaming activities . .			0			
10a	Gross sales of inventory, less returns and allowances		371,241				
	a						
	b	Less cost of goods sold					224,961
c	Net income or (loss) from sales of inventory . .			146,280			146,280
Miscellaneous Revenue		Business Code					
11a	OIL & GAS WKING INTEREST	211110	24,807		24,807		
b	MISCELLANEOUS	900099	61,599	61,599			
c	FORESTRY INCOME	110000	5,852			5,852	
d	All other revenue						
e	Total. Add lines 11a-11d			92,258			
12	Total revenue. See Instructions			2,107,316	516,124	24,807	329,733

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).

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.	0			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	35,748	35,748		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
4	Benefits paid to or for members.	0			
5	Compensation of current officers, directors, trustees, and key employees.	218,343	173,959	18,288	26,096
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7	Other salaries and wages.	825,100	657,376	69,108	98,616
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	72,078	55,136	8,913	8,029
9	Other employee benefits.	152,645	114,762	19,930	17,953
10	Payroll taxes.	81,470	65,650	6,518	9,302
11	Fees for services (non-employees):				
a	Management.	0			
b	Legal.	0			
c	Accounting.	15,700	7,825	7,480	395
d	Lobbying.	0			
e	Professional fundraising services. See Part IV, line 17.	0			
f	Investment management fees.	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	0			
12	Advertising and promotion.	0			
13	Office expenses.	0			
14	Information technology.	0			
15	Royalties.	0			
16	Occupancy.	86,591	82,315	1,761	2,515
17	Travel.	55,233	45,349	4,065	5,819
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	11,999	6,270	5,711	18
20	Interest.	0			
21	Payments to affiliates.	32,522	26,382	2,790	3,350
22	Depreciation, depletion, and amortization.	75,789	65,075	4,415	6,299
23	Insurance.	42,951	37,542	2,228	3,181
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	Postage and Shipping.	26,080	15,107	2,685	8,288
b	PROFESSIONAL FEES	27,922	13,916	13,304	702
c	RECOGNITION AWARDS	31,153	23,795		7,358
d	SUPPLIES	213,351	206,217	1,442	5,693
e	All other expenses	65,792	50,987	5,394	9,410
25	Total functional expenses. Add lines 1 through 24e.	2,070,467	1,683,411	174,032	213,024
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

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

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			792,277	1	852,346
	2	Savings and temporary cash investments			750,000	2	750,000
	3	Pledges and grants receivable, net			183,821	3	208,413
	4	Accounts receivable, net			53,155	4	118,373
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	0
	6	Loans and other 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) Complete Part II of Schedule L				6	0
	7	Notes and loans receivable, net				7	0
	8	Inventories for sale or use			121,451	8	113,867
	9	Prepaid expenses and deferred charges			25,087	9	78,398
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	2,323,571			
	b	Less accumulated depreciation	10b	1,554,639	791,591	10c	768,932
	11	Investments—publicly traded securities				11	0
	12	Investments—other securities See Part IV, line 11				12	0
	13	Investments—program-related See Part IV, line 11				13	0
	14	Intangible assets				14	0
	15	Other assets See Part IV, line 11				15	1
	16	Total assets. Add lines 1 through 15 (must equal line 34)			2,717,382	16	2,890,330
Liabilities	17	Accounts payable and accrued expenses			33,277	17	76,276
	18	Grants payable				18	
	19	Deferred revenue			6,522	19	95,051
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			188,513	21	194,525
	22	Loans and other 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			3,559	25	2,118
	26	Total liabilities. Add lines 17 through 25			231,871	26	367,970
Net Assets or Fund Balances		Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets			1,692,632	27	1,692,258
	28	Temporarily restricted net assets			792,879	28	830,102
	29	Permanently restricted net assets				29	
		Organizations that do not follow SFAS 117 (ASC 958), 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			2,485,511	33	2,522,360
	34	Total liabilities and net assets/fund balances			2,717,382	34	2,890,330

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	2,107,316
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,070,467
3	Revenue less expenses Subtract line 2 from line 1	3	36,849
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,485,511
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,522,360

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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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
3b	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)

Public Charity Status and Public Support

OMB No 1545-0047

2012

Open to Public Inspection

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.

Name of the organization BOY SCOUTS OF AMERICA EAST TEXAS AREA COUNCIL	Employer identification number 75-0808767
--	--

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 33¹/₃% 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 33¹/₃% 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 - Non-functionally integrated
- 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 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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1,202,844	1,077,652	1,217,091	1,249,158	1,236,652	5,983,397
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	1,202,844	1,077,652	1,217,091	1,249,158	1,236,652	5,983,397
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)						17,673
6 Public support. Subtract line 5 from line 4						5,965,724

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1,202,844	1,077,652	1,217,091	1,249,158	1,236,652	5,983,397
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	36,487	27,742	15,502	21,383	13,677	114,791
9 Net income from unrelated business activities, whether or not the business is regularly carried on	116,350	50,809	54,819	41,417	24,809	288,204
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	792,476	857,640	1,061,200	818,767	887,365	4,417,448
11 Total support (Add lines 7 through 10)						10,803,840
12 Gross receipts from related activities, etc. (see instructions)					12	4,417,448
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 2012 (line 6, column (f) divided by line 11, column (f))	<table><tr><td>14</td><td>55 220 %</td></tr></table>	14	55 220 %
14	55 220 %			
15	Public support percentage for 2011 Schedule A, Part II, line 14	<table><tr><td>15</td><td>56 590 %</td></tr></table>	15	56 590 %
15	56 590 %			
16a	33 1/3% support test—2012. 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—2011. 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—2012. 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—2011. 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 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2012. 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—2011. 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.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization BOY SCOUTS OF AMERICA EAST TEXAS AREA COUNCIL	Employer identification number 75-0808767
--	--

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 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, and not on a historic structure listed in the National Register

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 XIII, 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 XIII, 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 XIII

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 XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21?

☒ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☒

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

	(a)Current year	(b)Prior year	b (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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

4

Describe in Part XIII 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	388,431		388,431
b	Buildings	945,595	715,559	230,036
c	Leasehold improvements	194,683	156,005	38,678
d	Equipment	194,294	171,294	23,000
e	Other	600,568	511,781	88,787
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				768,932

Part XI				Reconciliation of Revenue per Audited Financial Statements With Revenue per Return				
1	Total revenue, gains, and other support per audited financial statements				1			
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12							
a	Net unrealized gains on investments			2a				
b	Donated services and use of facilities			2b				
c	Recoveries of prior year grants			2c				
d	Other (Describe in Part XIII)			2d				
e	Add lines 2a through 2d				2e			
3	Subtract line 2e from line 1				3			
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 XIII)			4b				
c	Add lines 4a and 4b			4c				
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)				5			

Part XII				Reconciliation of Expenses per Audited Financial Statements With Expenses per Return				
1	Total expenses and losses per audited financial statements				1			
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 XIII)			2d				
e	Add lines 2a through 2d				2e			
3	Subtract line 2e from line 1				3			
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 XIII)			4b				
c	Add lines 4a and 4b			4c				
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)				5			

Part XIII	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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
Part X	Part X FIN48 Footnote	The Council is a non-profit organization exempt from Federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code and comparable state law as a charitable organizations, whereby only unrelated business income as defined by Section 509(a)(1) of the Code is subject to federal income tax. The Council currently has unrelated business income. The amount of the income tax expense is not material to the consolidated financial statements as a whole and is therefore included in management and general supporting services on the consolidated statement of functional expenses. Accordingly, no provision for income tax has been recorded. The Organization has adopted the provisions of the FASB standard on Accounting for Uncertainty in Income Taxes (ASC 740-10-25). The Council does not believe there are any material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax benefits. For the year ended December 31, 2012, there were no interest or penalties recorded or included in its consolidated financial statements.
Part IV, Line 2b	Part IV, Line 2b Explanation of escrow account liability	The Council holds custodial funds for registration, Boys Life Magazine, for some units and various other specified purposes.

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.

Revenue		(a) Event #1 <u>POPCORN SALES</u> (event type)	(b) Event #2 <u>DISTINGUISHED CITIZEN AWARD</u> (event type)	(c) Other events <u>3</u> (total number)	(d) Total events (add col (a) through col (c))		
	1	Gross receipts	531,073	203,581	67,005	801,659	
	2	Less Contributions . .		180,540	36,882	217,422	
	3	Gross income (line 1 minus line 2)	531,073	23,041	30,123	584,237	
Direct Expenses	4	Cash prizes	174,114		11,093	185,207	
	5	Noncash prizes . .					
	6	Rent/facility costs . .					
	7	Food and beverages .					
	8	Entertainment					
	9	Other direct expenses .	200,579	23,041	11,486	235,106	
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶					(420,313)
	11	Net income summary Combine line 3, column (d), and line 10 ▶					163,924

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	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . .			
	6	Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 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 _____

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 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).

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

Schedule I
(Form 990)

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

2012

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
BOY SCOUTS OF AMERICA
EAST TEXAS AREA COUNCIL

Employer identification number
75-0808767

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. Part II can be duplicated 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 0

3 Enter total number of other organizations listed in the line 1 table 0

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.
Part III can be duplicated 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
See Additional Data Table					

Part IV Supplemental Information.		
Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information		
Identifier	Return Reference	Explanation
Grantmaker's Description of How Grants are Used		AMOUNTS PAID ARE PRIMARILY FOR REGISTRATION FEES PAID TO THE NATIONAL BOY SCOUTS OF AMERICA FOR INDIVIDUALS WHO MEET THE QUALIFICATIONS

Software ID: 12000229

Software Version: 2012v2.0

EIN: 75-0808767

Name: BOY SCOUTS OF AMERICA
EAST TEXAS AREA COUNCIL

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
SCHOLARSHIPS FOR CAMP	63	6,431			
REG FOR YOUTH LEADERSHIP	8	65			
REG FOR SUMMER CAMP	7	126			
REG FOR LOW INCOME	278	4,126			
REG FOR LEADERSHIP	104	792			
REG FOR JUVENILE REDIRECTION	37	302			
REG FOR HISPANIC OUTREACH	1125	16,687			
REG FOR AREA COUNCIL WIDE	54	925			
REG FOR AFRICAN AMERICAN	557	6,294			

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA
EAST TEXAS AREA COUNCIL

Employer identification number

75-0808767

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☒ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a Receive a severance payment or change-of-control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4c	No
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a The organization?	5a	No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5b	No
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a The organization?	6a	No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6b	No
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	No

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)MIKE BALLEW SCOUT EXECUTIVE	(i) (ii)	218,343			11,494	10,719	240,556	

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization BOY SCOUTS OF AMERICA EAST TEXAS AREA COUNCIL	Employer identification number 75-0808767
--	--

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	THE REQUIRED DOCUMENTS ARE PROVIDED UPON REQUEST

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 15b	Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	The volunteer Council President appoints a qualified compensation committee to review the Scout Executive's goals, accountability, and written performance evaluation to determine the compensations. The compensations are approved by the Council President in consultation with our National Boy Scout of America representative to insure consistency and comparison to other Scout Councils. The Council President brings the Compensation Committee's recommendations for compensation to the volunteer Executive Committee for final approval.

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	THE OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO COMPLETE A CONFLICT OF INTEREST POLICY STATEMENT ANNUALLY

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 11b	Form 990, Part VI, Line 11b Form 990 Review Process	THE BOARD OF DIRECTORS APPROVES THE AUDITED FINANCIAL STATEMENTS FROM WHICH THE FORM 990 IS PREPARED THE FORM 990 IS PROVIDED FOR REVIEW BEFORE FILING TO THE TREASURER, ASSISTANT TREASURER, AUDIT COMMITTEE, AND THE EXECUTIVE BOARD COMMITTEE

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 7b	Form 990, Part VI, Line 7b Describe Decisions of Governing Body Approval by Members or Shareholders	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 transact 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
Form 990, Part VI, Line 7a	Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body	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
Form 990, Part VI, Line 6	Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder	Active members may elect the members of the governing body and approve significant decisions of the governing body

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 4	Form 990, Part VI, Line 4 Description of Significant Changes to Organizational Documents	New bylaws were adopted in 2012 and listed below are the significant changes The local council active membership changed from not a fewer than 400 active members to not a few er than 100 active members The new bylaws now require all officers, chairs of committees of the board, district chairs, and executive board members must first be elected as council members at large, if they are not chartered organization representatives A quorum for the local council changed from 10% of the active members of the council to 5% The new bylaws now require the executive board membership limit youth members who shall be registered Boy Scouts or Venturers to not more than two youth members The new bylaws now require a member of the executive board may be removed upon 30 days' w ritten notice to the members of the executive board and by an affirmative vote of two-thirds of the entire membership of the board What shall constitute a quorum for all purposed was changed from one-fourth members to one-third members The new bylaws added 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, how ever, that the executive board may excuse absences and any absence so excused shall be counted as a meeting attended The new bylaws added the officers of the corporation now also includes 7 vice-presidents, immediate past president, president elect, a Friends of Scouting chair The new bylaws added the president is now automatically elected by the National Council to serve as a local council representative during the term of office The new bylaws now requires no more than two assistant treasurers may be appointed by and shall act during the pleasure of the executive board or executive committee The new bylaws now requires the treasurer and assistant treasurers shall be bonded The new bylaws now includes the following additional duties for the council commissioner provide a year-round training program for commssioners in all districts, conduct an annual commissioner conference, assist district nominating committees in selecting district commssioners as needed, and serve as a local council representative to the national council of the Boy Scouts of America during the term of office The new bylaws added the following new item 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 members (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 The new bylaws added the corporation shall supervise Scouting in each district through the active members of the local council residing w ithin the district and such additional district members as may be elected

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 1a	Form 990, Part VI, Line 1a Explanation of Delegated Broad Authority to Committee	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. The executive board of the corporation shall consist of (a) not fewer than 25 nor more than 50 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 chairs of the committees of the executive board, (d) the chairs 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. 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. Chairs 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 chairs 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. 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. 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 provided 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. Notwithstanding any provision to the contrary contained herein, any meeting, regular or special, may be held by telephone / speaker phone / video phone / internet conferencing or similar electronic communication equipment so long as all directors can hear one another, and those participating in the meeting receive and vote on the same information. All such directors participating electronically shall be deemed to be present, in person, at such meeting. 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.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA
EAST TEXAS AREA COUNCIL

Employer identification number

75-0808767

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) EAST TEXAS BOY SCOUT FOUNDATION 1331 E FIFTH ST TYLER, TX 75701 75-6015667	SUPPORT THE EAST TEXAS AREA COUNCIL BOY SCOUTS OF AMERICA	TX	501(C)(3)	11a	N/A	Yes	

Part III

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

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V

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

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

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

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

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

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

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

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

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

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

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

Yes

No

No

No

No

No

No

No

Yes

No

No

No

No

No

No

No

No

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) EAST TEXAS BOY SCOUT FOUNDATION	k	7,800	FMV
(2) EAST TEXAS BOY SCOUT FOUNDATION	c	112,900	FMV

Schedule R (Form 990) 2012

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

[illegible]

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

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

Additional Data

[Return to Form](#)

Software ID: 12000229
Software Version: 2012v2.0
EIN: 75-0808767
Name: BOY SCOUTS OF AMERICA
EAST TEXAS AREA COUNCIL

-->

1	Mr Sam Anderson	Vice-president	1331 E Fifth St, Tyler Texas 75701
2	Mr Jeff Austin III		1331 E Fifth St, Tyler Texas 75701
3	Mr Bill Bellenfant		1331 E Fifth St, Tyler Texas 75701
4	Dr Andrew Bentley		1331 E Fifth St, Tyler Texas 75701
5	Mr Farrar Bentley		1331 E Fifth St, Tyler Texas 75701
6	Mrs Maryann Bentley		1331 E Fifth St, Tyler Texas 75701
7	Mr Leo Berman		1331 E Fifth St, Tyler Texas 75701
8	Mr Bob Berry		1331 E Fifth St, Tyler Texas 75701
9	Mr Shane Best		1331 E Fifth St, Tyler Texas 75701
10	Mrs Ina Brundrett		1331 E Fifth St, Tyler Texas 75701
11	Mr Larry Burks		1331 E Fifth St, Tyler Texas 75701
12	Mr. David Bush	Friends of Scouting	1331 E Fifth St, Tyler Texas 75701
13	Mr Chad Cargile		1331 E Fifth St, Tyler Texas 75701
14	Mr Ronnie Collins		1331 E Fifth St, Tyler Texas 75701
15	Mr Jim Cousineau		1331 E Fifth St, Tyler Texas 75701
16	Mr Dan Delgado		1331 E Fifth St, Tyler Texas 75701
17	Mr Terrence Dixon	Vice-president	1331 E Fifth St, Tyler Texas 75701
18	Judge Jeff Doran		1331 E Fifth St, Tyler Texas 75701
19	Dr Dwight Fennell		1331 E Fifth St, Tyler Texas 75701
20	Mr Al Flanagan		1331 E Fifth St, Tyler Texas 75701
21	Mr Ken George	Vice-president	1331 E Fifth St, Tyler Texas 75701
22	Mr. Lee Gibson	Past President	1331 E Fifth St, Tyler Texas 75701
23	Mr Robert Gonzalez		1331 E Fifth St, Tyler Texas 75701
24	Mr Carroll Greenwaldt		1331 E Fifth St, Tyler Texas 75701
25	Mrs Marsha Harrison		1331 E Fifth St, Tyler Texas 75701
26	Mr Zelton Harvey		1331 E Fifth St, Tyler Texas 75701
27	Mr David Harwood		1331 E Fifth St, Tyler Texas 75701
28	Mr Billy Hibbs, Jr		1331 E Fifth St, Tyler Texas 75701
29	Mr Glenn Hicks		1331 E Fifth St, Tyler Texas 75701
30	Mr. Mike Hineman		1331 E Fifth St, Tyler Texas 75701
31	Mr Roddey Hogan		1331 E Fifth St, Tyler Texas 75701
32	Mr Ronnie Horsley		1331 E Fifth St, Tyler Texas 75701
33	Mr David Hudson		1331 E Fifth St, Tyler Texas 75701
34	Dr David Jones		1331 E Fifth St, Tyler Texas 75701
35	Mr Michael McNally	Foundation President	1331 E Fifth St, Tyler Texas 75701
36	Mr Byron Meads		1331 E Fifth St, Tyler Texas 75701
37	Mr Tim Meads		1331 E Fifth St, Tyler Texas 75701
38	Mr Andrew Melontree		1331 E Fifth St, Tyler Texas 75701
39	Mr Gabriel Mendoza		1331 E Fifth St, Tyler Texas 75701
40	Mr Sam Mezayek		1331 E Fifth St, Tyler Texas 75701
41	Mr John Minton		1331 E Fifth St, Tyler Texas 75701
42	Mr Foster Murphy		1331 E Fifth St, Tyler Texas 75701
43	Mr Mike Northcutt	Council President	1331 E Fifth St, Tyler Texas 75701
44	Mr Joe Odom		1331 E Fifth St, Tyler Texas 75701
45	Mr Dennis Parker		1331 E Fifth St, Tyler Texas 75701
46	Ms Tina Peavy		1331 E Fifth St, Tyler Texas 75701
47	Mr James Perkins		1331 E Fifth St, Tyler Texas 75701
48	Mr. Roy Price		1331 E Fifth St, Tyler Texas 75701

East Texas Area Council
2012 Executive Board

Schedule "1"
75-0808767

49	Mr Greg Richbourg	Treasurer	1331 E Fifth St, Tyler Texas 75701
50	Mr Jim Robertson	Council Attorney	1331 E Fifth St, Tyler Texas 75701
51	Mr V G Rollins		1331 E Fifth St, Tyler Texas 75701
52	Mr Steven Roosth		1331 E Fifth St, Tyler Texas 75701
53	Mr Frank Shockley		1331 E Fifth St, Tyler Texas 75701
54	Dr David Shows		1331 E Fifth St, Tyler Texas 75701
55	Ms Stancy Simpson		1331 E Fifth St, Tyler Texas 75701
56	Mr Bob Skorkowsky		1331 E Fifth St, Tyler Texas 75701
57	Mr Buddy Sloan	Commissioner	1331 E Fifth St, Tyler Texas 75701
58	Mr Bill Smialek		1331 E Fifth St, Tyler Texas 75701
59	Mr Pat Stacey		1331 E Fifth St, Tyler Texas 75701
60	Mr Gene Stewart	Vice-president	1331 E Fifth St, Tyler Texas 75701
61	Judge Bill Stoudt		1331 E Fifth St, Tyler Texas 75701
62	Mr Hugh Summers		1331 E Fifth St, Tyler Texas 75701
63	Mr. Bill Teague	Vice-president	1331 E Fifth St, Tyler Texas 75701
64	Mrs Linda Thomas		1331 E Fifth St, Tyler Texas 75701
65	Mr Lynn Vincent		1331 E Fifth St, Tyler Texas 75701
66	Dr Patrick Walker		1331 E Fifth St, Tyler Texas 75701
67	Mr Jesse Wicks		1331 E Fifth St, Tyler Texas 75701
68	Mr Robert Wilson		1331 E Fifth St, Tyler Texas 75701

All persons listed on this schedule not specifically identified otherwise are trustees. No officer, director, or trustee on this schedule receives compensation, contributions to employee benefit plans and deferred compensation plans, nor do they have an expense account or allowance.