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Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

2013

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning and ending

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

C Name of organization: **VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA INC.**
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **3877 STEBNER ROAD**
 City or town, state or province, country, and ZIP or foreign postal code: **HERMANTOWN, MN 55811**
F Name and address of principal officer: **DAVID A. NOLLE SAME AS C ABOVE**

D Employer identification number: **41-0695583**

E Telephone number: **218-729-5811**

G Gross receipts \$: **1,560,020.**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list (see instructions)

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

J Website: **WWW.VAC-BSA.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1994** **M** State of legal domicile: **MN**

H(c) Group exemption number: **1761**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME		
	2 Check this box <input type="checkbox"/> 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	36
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	36
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	1300
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	318,882.	348,356.
	9 Program service revenue (Part VIII, line 2g)	125,034.	286,565.
	10 Investment income (Part VIII, column (A), lines 3e and 7d)	38,698.	53,027.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	318,818.	339,197.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	801,432.	1,027,145.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		457,559.	450,008.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) 133,052.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		345,637.	518,913.
18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	803,196.	968,921.	
19 Revenue less expenses - Subtract line 18 from line 12	-1,764.	58,224.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,810,979.	End of Year 1,805,504.
	21 Total liabilities (Part X, line 26)	315,793.	148,779.
	22 Net assets or fund balances - Subtract line 21 from line 20	1,495,186.	1,656,725.

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.

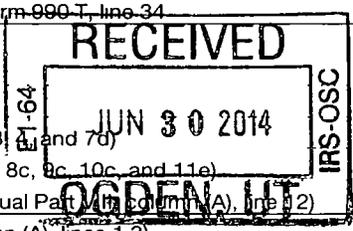
Sign Here: **DAVID A. NOLLE, SCOUT EXECUTIVE** (Signature) **6-27-2014** (Date)

Paid Preparer Use Only:
 Print/Type preparer's name: **DEBORAH MEDLIN**
 Preparer's signature: **DEBORAH MEDLIN**
 Date: **06/23/14**
 Check if self employed:
 PTIN: **P00020263**
 Firm's name: **WIPFLI LLP**
 Firm's EIN: **39-0758449**
 Firm's address: **1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812**
 Phone no: **218-722-4705**

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION **9-17 24**

SCANNED JUL 15 2014



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME GRANTED IT BY THE BOY SCOUTS OF AMERICA AND IN ACCORDANCE WITH THE CONGRESSIONAL CHARTER, BYLAWS, AND RULES AND REGULATIONS OF THE BOY SCOUTS OF AMERICA, THE SCOUTING PROGRAM OF

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 \$ 649,549. including grants of \$) (Revenue \$ 260,553.) TRADITIONAL SCOUTING - IN THE BSA, SCOUTING IS CONSIDERED TO BE ONE MOVEMENT WITH THREE MAIN PROGRAMS: CUB SCOUTING IS THE LARGEST OF THE THREE PROGRAMS, AVAILABLE TO BOYS FROM FIRST TO FIFTH-GRADE OR 7 TO 11 1/2 YEARS. THE PROGRAM IS DESIGNED TO PURSUE THE AIMS OF CHARACTER DEVELOPMENT, CITIZENSHIP TRAINING, AND PERSONAL FITNESS. CUB SCOUTING IS DIVIDED INTO AGE-BASED LEVELS OF TIGER CUBS, WOLF CUBS, BEAR CUBS, AND WEBELOS SCOUTS. BOY SCOUTING IS THE FLAGSHIP PROGRAM OF THE BSA FOR BOYS AGES 10 TO 18. IT USES OUTDOOR ACTIVITIES SUCH AS CAMPING, AQUATICS AND HIKING TO ACHIEVE THE AIMS OF CHARACTER, CITIZENSHIP AND PERSONAL FITNESS TRAINING. VARSITY SCOUTING IS A SUB-DIVISION OF BOY SCOUTING AVAILABLE TO BOYS AGES 14 TO 18; IT ADDS A PROGRAM OF HIGH ADVENTURE AND SPORTING ACTIVITIES. THE ORDER OF THE ARROW IS THE BOY

4b (Code) (Expenses \$ 56,134. including grants of \$) (Revenue \$ 22,517.) LEARNING FOR LIFE/EXPLORING PROGRAMS: LEARNING FOR LIFE OFFERS SEVEN PROGRAMS DESIGNED TO SUPPORT SCHOOLS AND COMMUNITY-BASED ORGANIZATIONS IN THEIR EFFORTS TO PREPARE YOUTH TO SUCCESSFULLY HANDLE THE COMPLEXITIES OF CONTEMPORARY SOCIETY AND TO ENHANCE THEIR SELF-CONFIDENCE, MOTIVATION, AND SELF-ESTEEM. THE SEVEN PROGRAMS FOCUS ON CHARACTER DEVELOPMENT AND CAREER EDUCATION. LEARNING FOR LIFE PROGRAMS HELP YOUTH DEVELOP SOCIAL AND LIFE SKILLS, ASSIST IN CHARACTER AND CAREER DEVELOPMENT, AND HELP YOUTH FORMULATE POSITIVE PERSONAL VALUES. IT PREPARES YOUTH TO MAKE ETHICAL DECISIONS THAT WILL HELP THEM ACHIEVE THEIR FULL POTENTIAL.

EXPLORING IS A WORKSITE-BASED PROGRAM. IT IS PART OF LEARNING FOR LIFE'S CAREER EDUCATION PROGRAM ALSO FOR YOUNG MEN AND WOMEN WHO ARE 14 TRAINING PROGRAMS - PROVIDED TRAINING, ADMINISTRATIVE AND OTHER SUPPORT TO MORE THAN 1300 ADULT VOLUNTEERS WHO DELIVERED SCOUTING PROGRAMS TO YOUTH.

4c (Code) (Expenses \$ 96,230. including grants of \$) (Revenue \$ 38,600.)

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

4e Total program service expenses 801,913.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X

**VOYAGEURS AREA COUNCIL, BOY SCOUTS OF
AMERICA INC.**

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Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 of grants or 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>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	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?		
24d	d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		X
25b	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>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a	a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b	b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c	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>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
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>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
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>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b	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>		
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>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
38	Note. All Form 990 filers are required to complete Schedule O	X	

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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.		
2b	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).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.		
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)?		X
	If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</u>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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

Check if Schedule O contains a response or note to any line 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. 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.		
			36
b	Enter the number of voting members included in line 1a, above, who are independent		36
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **MN, WI, MI**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website 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 **DAVID A NOLLE - 218-729-5811**
3877 STEBNER ROAD, DULUTH, MN 55811-1733

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

Check if Schedule O contains a response or note to any line in this Part VII

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEN BROWALL VP-YOUTH ADVOCACY & STRATE	5.00	X		X				0.	0.	0.
(2) DAVE SMITH COMMISSIONER	5.00	X		X				0.	0.	0.
(3) JOHN STRANGE TREASURER	5.00	X		X				0.	0.	0.
(4) DAVID CHURA VP-DYNAMIC & RELEVANT PROG	5.00	X		X				0.	0.	0.
(5) ELAINE HANSEN PRESIDENT	5.00	X		X				0.	0.	0.
(6) CHRIS MATTHEWS VP-GOVERNANCE	5.00	X		X				0.	0.	0.
(7) ERIC NEFF VP-LEADERSHIP EXCELLENCE AND CULTURE	5.00	X		X				0.	0.	0.
(8) DAVID A. NOLLE SCOUT EXECUTIVE/SECRETARY	40.00	X		X			85,982.	0.	20,159.	
(9) TOM WERNER DIRECTOR	3.00	X						0.	0.	0.
(10) BARRY BERGQUIST AUDIT COMMITTEE CHAIR	5.00	X		X				0.	0.	0.
(11) ERNIE STAUFFENECKER PROGRAM AND RESOLUTION CHAIR	5.00	X		X				0.	0.	0.
(12) NICK MINARDI VP-IMPACT AND PARTICIPATION	5.00	X		X				0.	0.	0.
(13) BOB GRZYDAHL DIRECTOR	3.00	X						0.	0.	0.
(14) CHRISTOPHER F. JAMES DIRECTOR	3.00	X						0.	0.	0.
(15) LEONARD JOHNSON DIRECTOR	3.00	X						0.	0.	0.
(16) PAUL DAMBERG DIRECTOR	3.00	X						0.	0.	0.
(17) DAVE ANDERSON DIRECTOR	3.00	X						0.	0.	0.

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA INC.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ROCK GILLSON DIRECTOR	3.00	X						0.	0.	0.
(19) RALPH BERTZ DIRECTOR	3.00	X						0.	0.	0.
(20) JEFF CADWELL DIRECTOR	3.00	X						0.	0.	0.
(21) MITCHELL PAULSON DIRECTOR	3.00	X						0.	0.	0.
(22) GREG HOAG DIRECTOR	3.00	X						0.	0.	0.
(23) SARAH HOPKINS DIRECTOR	3.00	X						0.	0.	0.
(24) STEVE INKEL DIRECTOR	3.00	X						0.	0.	0.
(25) JOE LEONI DIRECTOR	3.00	X						0.	0.	0.
(26) PATRICK MADDEN DIRECTOR	3.00	X						0.	0.	0.
1b Sub-total								85,982.	0.	20,159.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								85,982.	0.	20,159.

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

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

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA INC.

Form 990 (2013)

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	40,399.				
	b Membership dues	1b					
	c Fundraising events	1c	14,891.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	293,066.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			348,356.			
	Program Service Revenue	2 a ACTIVITIES	Business Code	900099	244,776.	244,776.	
b CAMPING			900099	41,789.	41,789.		
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f				286,565.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			46,644.		46,644.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)			6,383.		6,383.
	8 a Gross income from fundraising events (not including \$ 14,891. of contributions reported on line 1c) See Part IV, line 18	a					
		b Less direct expenses					
		c Net income or (loss) from fundraising events			20,471.		20,471.
9 a Gross income from gaming activities See Part IV, line 19	a						
	b Less direct expenses						
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less cost of goods sold						
	c Net income or (loss) from sales of inventory			283,621.		283,621.	
Miscellaneous Revenue			Business Code				
11 a OTHER INCOME		900099	35,105.	35,105.			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			35,105.				
12 Total revenue See instructions			1,027,145.	321,670.	0.	357,119.	

**VOYAGEURS AREA COUNCIL, BOY SCOUTS OF
AMERICA INC.**

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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 or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	106,141.	90,220.	10,614.	5,307.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	243,030.	197,326.	7,680.	38,024.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	70,305.	57,046.	2,507.	10,752.
10 Payroll taxes	30,532.	25,081.	1,514.	3,937.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	47,748.	44,660.	3,088.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	18,151.	8,782.		9,369.
12 Advertising and promotion				
13 Office expenses	129,621.	116,129.	845.	12,647.
14 Information technology				
15 Royalties				
16 Occupancy	24,042.	22,658.	454.	930.
17 Travel	56,754.	51,834.	1,613.	3,307.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	97,420.	94,487.	583.	2,350.
20 Interest	274.	224.	14.	36.
21 Payments to affiliates	11,790.	10,022.	1,179.	589.
22 Depreciation, depletion, and amortization	33,512.	29,613.	1,083.	2,816.
23 Insurance	25,699.	21,678.	1,086.	2,935.
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 RECOGNITION AWARDS	32,788.	5,118.	50.	27,620.
b OTHER EXPENSES	18,723.	7,591.	951.	10,181.
c RENTAL & MAINTENANCE OF	11,006.	8,763.	499.	1,744.
d SPECIFIC ASSISTANCE TO	10,675.	10,099.	160.	416.
e All other expenses	710.	582.	36.	92.
25 Total functional expenses Add lines 1 through 24e	968,921.	801,913.	33,956.	133,052.
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)

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA INC.

Form 990 (2013)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	505,245.	1	480,197.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	44,534.	3	98,676.
	4	Accounts receivable, net	107,017.	4	31,199.
	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	
	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 instr) Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	58,755.	8	60,556.
	9	Prepaid expenses and deferred charges	68,193.	9	16,362.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 614,150.		
	b	Less accumulated depreciation	10b 454,362.	10c	159,788.
	11	Investments - publicly traded securities	801,401.	11	911,196.
	12	Investments - other securities See Part IV, line 11	41,606.	12	47,530.
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,810,979.	16	1,805,504.	
Liabilities	17	Accounts payable and accrued expenses	43,586.	17	77,571.
	18	Grants payable		18	
	19	Deferred revenue	218,130.	19	6,736.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D	54,077.	21	64,472.
	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		25	
	26	Total liabilities. Add lines 17 through 25	315,793.	26	148,779.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	913,946.	27	982,196.
	28	Temporarily restricted net assets	104,969.	28	190,258.
	29	Permanently restricted net assets	476,271.	29	484,271.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	1,495,186.	33	1,656,725.
	34	Total liabilities and net assets/fund balances	1,810,979.	34	1,805,504.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,027,145.
2	Total expenses (must equal Part IX, column (A), line 25)	2	968,921.
3	Revenue less expenses Subtract line 2 from line 1	3	58,224.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,495,186.
5	Net unrealized gains (losses) on investments	5	96,777.
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	6,538.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,656,725.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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		

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	311,494.	266,746.	272,180.	273,811.	333,465.	1,457,696.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	311,494.	266,746.	272,180.	273,811.	333,465.	1,457,696.
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)						121,700.
6 Public support. Subtract line 5 from line 4						1,335,996.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	311,494.	266,746.	272,180.	273,811.	333,465.	1,457,696.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	44,615.	43,449.	22,474.	38,698.	46,644.	195,880.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	13,971.	18,919.	11,879.	11,535.		56,304.
11 Total support. Add lines 7 through 10						1,709,880.
12 Gross receipts from related activities, etc. (see instructions)					12	3,328,352.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	78.13	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	82.61	%
16a 33 1/3% support test - 2013. 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 ▶ <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2012. 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 ▶ <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2013. 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 ▶ <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2012. 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 ▶ <input type="checkbox"/>			
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 ▶ <input type="checkbox"/>			

Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2013.** 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 - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2013

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA INC.

Employer identification number 41-0695583

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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...?, 6 Did the organization inform all grantees...?

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

Form with multiple sections: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 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?, 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)?, 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

Form with sections: 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 VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b See Form 990, Part X, line 12

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

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c See Form 990, Part X, line 13

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

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d See Form 990, Part X, line 15

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

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

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements		1	1,130,460.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
	a Net unrealized gains on investments	2a	96,777.	
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII)	2d	6,538.	
	e Add lines 2a through 2d	2e		103,315.
3	Subtract line 2e from line 1	3		1,027,145.
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		0.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		1,027,145.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements		1	968,921.
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		0.
3	Subtract line 2e from line 1	3		968,921.
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		0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		968,921.

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

EXPLANATION: MONEY IS HELD FOR A VARIETY OF ENTITIES, THEN DISBURSED AS REQUESTED BY THOSE ENTITIES. FOR INSTANCE, THE ORDER OF THE ARROW IS A NATIONAL HONOR SOCIETY FOR SCOUTING. ALL THE DUES AND ACTIVITY FEES ARE RUN THROUGH OUR POINT OF SALE SYSTEM TO THEIR ACCOUNT. THEN CHECKS ARE DISBURSED ON THEIR BEHALF THROUGH THAT SAME ACCOUNT. MOST OF THE SCOUTING UNITS HAVE MONEY AT THE COUNCIL TO USE FOR AWARDS, ETC. THE MONEY IS DEPOSITED UNDER THEIR UNIT NUMBER TO AN ACCOUNT. WHEN A UNIT REPRESENTATIVE MAKES A PURCHASE IN OUR SCOUT SHOP, THE TENDER IS TAKEN FROM THE UNIT ACCOUNT. ALL THE CUSTODIAL ACCOUNTS ARE RECONCILED MONTHLY EXCEPT ORDER OF THE ARROW. THEY ARE RESPONSIBLE FOR THEIR OWN

RECONCILIATIONS.

Part XIII Supplemental Information (continued)

PART V, LINE 4:

EXPLANATION: TO PROVIDE FINANCIAL SUPPORT FOR THE ORGANIZATION'S EXEMPT PURPOSE AND MAINTENANCE OF CAMP PROPERTIES.

PART X, LINE 2:

EXPLANATION: INCOME TAXES - THE COUNCIL IS A TAX EXEMPT CORPORATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SIMILAR LAWS OF THE STATE OF MINNESOTA. THE COUNCIL WOULD BE SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME; HOWEVER, THE COUNCIL DOES NOT HAVE ANY UNRELATED BUSINESS TAXABLE INCOME. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED.

NOT-FOR-PROFIT COUNCILS MAY BECOME SUBJECT TO INCOME TAXES IF QUALIFICATION AS A TAX-EXEMPT ENTITY CHANGES, IF UNRELATED BUSINESS INCOME IS GENERATED, AND IN CERTAIN OTHER INSTANCES. NOT-FOR-PROFIT COUNCILS ARE REQUIRED TO ASSESS THE CERTAINTY OF THEIR TAX POSITIONS RELATED TO THESE MATTERS AND, IN SOME CASES, RECORD LIABILITIES FOR POTENTIAL TAXES, INTEREST AND PENALTIES ACCOMPANIED BY FOOTNOTE DISCLOSURES. THE COUNCIL HAS NOT IDENTIFIED ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE THE ACCRUAL OF AN INCOME TAX PROVISION.

GENERALLY, THE COUNCIL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY THE UNITED STATES FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE 2010.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INCREASE IN BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS 6,538.

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF

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

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col (a) through col (c))
		GOLF OUTING (event type)	(event type)	(total number)	
Revenue	1	Gross receipts	41,476.		41,476.
	2	Less Contributions	12,853.		12,853.
	3	Gross income (line 1 minus line 2)	28,623.		28,623.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	14,995.		14,995.
	10	Direct expense summary Add lines 4 through 9 in column (d)			14,995.
	11	Net income summary Subtract line 10 from line 3, column (d)			13,628.

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))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary Add lines 2 through 5 in column (d)				
8	Net gaming income summary Subtract line 7 from line 1, 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 _____

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF

Schedule G (Form 990 or 990-EZ) 2013 AMERICA INC.

41-0695583 Page 3

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity operated in

a The organization's facility		%
b An outside facility		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

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

c If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions

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

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

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF
AMERICA INC.

Employer identification number

41-0695583

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

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

FORM 990, PAGE 1, SECTION B:

EXPLANATION: THE ORGANIZATION IS AMENDING THIS 990 TO REFLECT MULTIPLE
CHANGES:

FORM 990, PART I, LINES 3 & 4: THE ORGANIZATION INADVERTANTLY REPORTED
THE # OF VOTING BOARD MEMBERS AND NON VOTING BOARD MEMBERS AS 39 & 38,
THE AMENDED RETURN REFLECTS THE CORRECT AMOUNTS OF 36 & 36

FORM 990, PART IV, LINE 28C: THE ORGANIZATION INADVERTANTLY MARKED THIS
ITEM AS YES, THE AMENDED RETURN REFLECTS THE CORRECT RESPONSE OF NO

FORM 990, PART VII: THE ORGANIZATION INADVERTANTLY INCLUDED BOB
CEDERGREN AS A BOARD MEMBER, THE AMENDED RETURN REFLECTS THE CORRECT
BOARD LISTING

SCHEDULE L, PART V: THE ORGANIZATION INADVERTANTLY INCLUDED SCH L IN
THE ORIGINAL FILING, THE AMENDED RETURN REFLECTS THE CORRECT FILING

Name of the organization VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA INC.

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THAT DOES NOT INCLUDE SCH L

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

PROMOTING THE ABILITY OF BOYS AND YOUNG MEN AND WOMEN TO DO THINGS FOR THEMSELVES AND OTHERS, TRAINING THEM IN SCOUTCRAFT, AND TEACHING THEM PATRIOTISM, COURAGE, SELF-RELIANCE, AND KINDRED VIRTUES, USING THE METHODS WHICH ARE NOW IN COMMON USE BY THE BOYS SCOUTS OF AMERICA.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SCOUTING NATIONAL HONOR SOCIETY FOR EXPERIENCED CAMPERS, BASED ON NATIVE AMERICAN TRADITIONS AND IS DEDICATED TO THE IDEAL OF CHEERFUL SERVICE AND BROTHERHOOD. VENTURING IS A PROGRAM FOR YOUNG MEN AND WOMEN 14 (AND WHO HAVE COMPLETED THE EIGHTH GRADE) THROUGH 20 YEARS OF AGE. VENTURING'S PURPOSE IS TO PROVIDE POSITIVE EXPERIENCES TO HELP YOUNG PEOPLE MATURE AND TO PREPARE THEM TO BECOME RESPONSIBLE AND CARING ADULTS. OVER 4497 SERVED, THROUGH 131 CUB SCOUT PACKS, BOY SCOUT TROOPS OR VENTURING CREWS

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

(AND HAVE COMPLETED THE EIGHTH GRADE) THROUGH 20 YEARS OLD. EXPLORING'S PURPOSE IS TO PROVIDE EXPERIENCES THAT HELP YOUNG PEOPLE MATURE AND TO PREPARE THEM TO BECOME RESPONSIBLE AND CARING ADULTS. EXPLORERS ARE READY TO INVESTIGATE THE MEANING OF INTERDEPENDENCE IN THEIR PERSONAL RELATIONSHIPS AND COMMUNITIES. EXPLORING IS BASED ON A UNIQUE AND DYNAMIC RELATIONSHIP BETWEEN YOUTH AND THE ORGANIZATIONS IN THEIR COMMUNITIES. LOCAL COMMUNITY ORGANIZATIONS INITIATE A SPECIFIC EXPLORER POST BY MATCHING THEIR PEOPLE AND PROGRAM RESOURCES TO THE INTERESTS OF YOUNG PEOPLE IN THE COMMUNITY. THE RESULT IS A PROGRAM OF ACTIVITIES

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THAT HELPS YOUTH PURSUE THEIR SPECIAL INTERESTS, GROW, AND DEVELOP.

EXPLORING PROGRAMS ARE BASED ON FIVE AREAS OF EMPHASIS: CAREER

OPPORTUNITIES, LIFE SKILLS, CITIZENSHIP, CHARACTER EDUCATION, AND

LEADERSHIP EXPERIENCE. OVER 37 YOUTH SERVED THROUGH 4 EXPLORER POSTS.

FORM 990, PART VI, SECTION A, LINE 1:

EXPLANATION: THE EXECUTIVE BOARD SHALL BE THE GOVERNING BODY OF THE CORPORATION AND SHALL MANAGE ITS AFFAIRS. THE EXECUTIVE BOARD SHALL BE THE LOCAL REVIEWING AUTHORITY WITH RESPECT TO MATTERS WITHIN THE SCOUTING MOVEMENT WHICH ARISE IN THE TERRITORY OF THE CORPORATION. THERE SHALL BE AN EXECUTIVE COMMITTEE CONSISTING OF THE PERSONS AND HAVING THE POWERS SPECIFIED BELOW.

THE EXECUTIVE COMMITTEE SHALL BE COMPOSED OF THOSE PERSONS WHO ARE THE OFFICERS OF THE CORPORATION, INCLUDING THE SCOUT EXECUTIVE (WHO SHALL HAVE NO VOTE), AND MAY INCLUDE OTHERS APPOINTED BY THE PRESIDENT.

THE EXECUTIVE COMMITTEE OF THE EXECUTIVE BOARD SHALL HAVE AND MAY EXERCISE ALL THE NECESSARY POWERS OF THE EXECUTIVE BOARD IN THE MANAGEMENT OF THE CORPORATION DURING THE INTERVALS BETWEEN THE MEETINGS OF THE EXECUTIVE BOARD, BUT IN NO EVENT SHALL THE EXECUTIVE COMMITTEE ACT CONTRARY TO ACTION THEREFORE TAKEN BY THE EXECUTIVE BOARD. MINUTES SHALL BE KEPT OF ALL EXECUTIVE COMMITTEE ACTION AND REPORTED AT THE ENSUING MEETING OF THE EXECUTIVE BOARD FOR ITS APPROVAL.

MEETINGS OF THE EXECUTIVE COMMITTEE MAY BE CALLED AT ANY TIME BY THE PRESIDENT AND SHALL BE CALLED BY THE PRESIDENT WITHIN 30 DAYS UPON THE REQUEST OF THREE OR MORE MEMBERS OF THE EXECUTIVE COMMITTEE. IT SHALL BE

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THE GENERAL PRACTICE OF THE EXECUTIVE COMMITTEE TO MEET IN THOSE MONTHS IN WHICH THE EXECUTIVE BOARD DOES NOT MEET. ALL MEETINGS OF THE EXECUTIVE COMMITTEE SHALL BE HELD ON AT LEAST 3 DAYS WRITTEN NOTICE BY FAX OR ELECTRONIC MAIL. A MAJORITY OF THE VOTING MEMBERS OF THE EXECUTIVE COMMITTEE SHALL CONSTITUTE A QUORUM.

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: ACTIVE MEMBERS MAY ELECT THE MEMBERS OF THE GOVERNING BODY, AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: ACTIVE MEMBERS MAY ELECT MEMBERS AT LARGE, REGULAR MEMBERS OF THE EXECUTIVE BOARD, AND OFFICERS OF THE CORPORATION OTHER THAN THE SCOUT EXECUTIVE.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: ACTIVE MEMBERS MAY VOTE AT THE ANNUAL MEETING TO RECEIVE AND APPROVE FINANCIAL STATEMENTS AS OF THE CLOSE OF ITS MOST RECENT COMPLETE FISCAL YEAR AND OTHER SUCH BUSINESS AS MAY COME BEFORE THE MEETING. ACTIVE MEMBERS MAY ALSO VOTE IN REGULAR AND SPECIAL MEETINGS ON MATTERS INCLUDING BUT NOT LIMITED TO WHETHER TO MERGE WITH ANOTHER COUNCIL OR COUNCILS.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: PRIOR TO FILING EACH YEAR, THE COUNCIL'S AUDIT COMMITTEE PERFORMS A THOROUGH REVIEW OF A PRELIMINARY DRAFT OF ITS FORM 990 WHERE IT WILL RECOMMEND CHANGES AND/OR CORRECTIONS, IF ANY, TO THE RETURN PREPARER. WHEN THE CHANGES HAVE BEEN INCORPORATED IN THE RETURN, THE AUDIT COMMITTEE WILL RECOMMEND THAT IT BE PRESENTED TO THE ENTIRE BOARD OF DIRECTORS FOR

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REVIEW. AT THAT TIME, A COMPLETE COPY OF THE COUNCIL'S FORM 990 AND SCHEDULES IS EMAILED TO EACH DIRECTOR, WHERE HE OR SHE IS INVITED TO REVIEW THE RETURN.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: AT LEAST ONCE A YEAR, THE COUNCIL DISTRIBUTES A CONFLICT OF INTEREST CERTIFICATION AND DISCLOSURE FORM TO ITS OFFICERS, DIRECTORS AND PROFESSIONAL EMPLOYEES. THE COVERED PERSONS ARE REQUIRED TO COMPLETE AND SIGN THE CERTIFICATION AND DISCLOSURE FORM, WHICH IS RETAINED IN THE COUNCIL FILES. THE CERTIFICATION AND DISCLOSURE FORMS ARE REVIEWED NO LESS THAN ANNUALLY BY THE SCOUT EXECUTIVE AND TREASURER. ADDITIONALLY, THE COUNCIL COMPILES AND MAINTAINS A LIST OF POTENTIALLY CONFLICTED ENTITIES AND INDIVIDUALS. PROPOSED TRANSACTIONS ARE THEN MATCHED AGAINST THE LIST AS A MEANS OF IDENTIFYING POSSIBLE CONFLICTS. THE SCOUT EXECUTIVE IS ULTIMATELY RESPONSIBLE FOR MAINTAINING THE LIST AND SCREENING FOR POSSIBLE CONFLICTS OF INTEREST.

THE COUNCIL ALSO REQUESTS IN WRITING THAT ITS MAJOR VENDORS AND SERVICE PROVIDERS DISCLOSE ANY RELATIONSHIP - PERSONAL, FINANCIAL, OR OTHERWISE - THAT THE VENDOR OR SERVICE PROVIDER HAS WITH ANY OF THE COUNCIL'S DIRECTORS, OFFICERS, EMPLOYEES OR VOLUNTEERS IN ORDER TO ASSIST THE COUNCIL IN MONITORING COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY. IN ADDITION, THE COUNCIL PERIODICALLY REVIEWS MAJOR TRANSACTIONS TO ENSURE ANY COMPENSATION PAID CONTINUES TO BE REASONABLE. IF A POSSIBLE CONFLICT IS IDENTIFIED WITH RESPECT TO A PROPOSED TRANSACTION, THE COUNCIL FOLLOWS PROCEDURES SET FORTH IN ITS CONFLICT OF INTEREST POLICY TO DETERMINE WHETHER AN ACTUAL CONFLICT EXISTS AND THE PROCEDURES FOR ADDRESSING THE CONFLICT OF INTEREST.

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IF A COVERED PERSON FAILS TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION IS TAKEN INCLUDING POSSIBLE TERMINATION FOR A COVERED EMPLOYEE AND PROHIBITION FROM PARTICIPATING IN THE DELIBERATIONS OF THE GOVERNING BODY FOR A BOARD MEMBER.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: EACH YEAR THE COUNCIL PRESIDENT APPOINTS AN INDEPENDENT COMPENSATION AND BENEFITS COMMITTEE WHOSE RESPONSIBILITIES ARE TO REVIEW THE PERFORMANCE OF THE SCOUT EXECUTIVE AND TO ESTABLISH A COMPENSATION PACKAGE FOR HIM OR HER SUBJECT TO APPROVAL BY THE EXECUTIVE BOARD. THE COMPENSATION OF THE SCOUT EXECUTIVE IS REVIEWED AND APPROVED USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING WITH RESPECT TO THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

EACH YEAR THE COUNCIL PRESIDENT APPOINTS AN INDEPENDENT COMPENSATION AND BENEFITS COMMITTEE WHOSE RESPONSIBILITY IS TO ESTABLISH A COMPENSATION PACKAGE FOR KEY EMPLOYEES BASED ON PERFORMANCE REVIEWS CONDUCTED BY THE SCOUT EXECUTIVE USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING WITH RESPECT TO THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

FORM 990, PART VI, SECTION C, LINE 18:

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EXPLANATION: THE COUNCIL IS INCLUDED IN THE GROUP EXEMPTION FILING OF THE NATIONAL COUNCIL, BOY SCOUTS OF AMERICA, AND THEREFORE DOES NOT FILE FORM 1023.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: IF THE GOVERNING DOCUMENTS (ARTICLES OF INCORPORATION, BYLAWS, AND CONSTITUTION) AND POLICIES OF THE COUNCIL ARE SUBJECT TO THE FEDERAL PUBLIC DISCLOSURE RULES (OR STATE PUBLIC DISCLOSURE RULES), THESE DOCUMENTS WILL BE MADE PUBLICLY AVAILABLE AS APPLICABLE LAW MAY REQUIRE. OTHERWISE, THE GOVERNING DOCUMENTS AND POLICIES WILL BE PROVIDED TO THE PUBLIC AT THE DISCRETION OF MANAGEMENT.

THE FOLLOWING DOCUMENTS ARE AVAILABLE FOR PUBLIC INSPECTION AT THE COUNCIL'S SERVICE CENTER LOCATED AT 3877 STEBNER ROAD DULUTH, MN 55811 OR ON THE ORGANIZATION'S WEBSITE AT [HTTP://WWW.VAC-BSA.ORG](http://www.vac-bsa.org): ALL DOCUMENTS AS REQUIRED BY FEDERAL, STATE, AND LOCAL LAW, INCLUDING BUT NOT LIMITED TO THE IRS FORM 990 AND IF APPLICABLE, THE IRS 990 T; ANNUAL REPORT; AUDITED FINANCIAL STATEMENTS; MINUTES OF THE EXECUTIVE BOARD MEETINGS.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

INCREASE IN BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS 6,538.

FORM 990, PAGE 12, PART XII, LINE 2C:

EXPLANATION: THE OVERSIGHT AND SELECTION PROCESS HAS NOT CHANGED.

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.
▶ Information about Form 8868 and its instructions is at www.irs.gov/form8868.

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

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

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

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

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

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA INC.	Employer identification number (EIN) or 41-0695583
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions. 3877 STEBNER ROAD	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions HERMANTOWN, MN 55811	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DAVID A NOLLE

• The books are in the care of ▶ **3877 STEBNER ROAD - DULUTH, MN 55811-1733**
Telephone No ▶ **218-729-5811** Fax No ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for _____

1 I request an automatic 3 month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
▶ calendar year **2013** or
▶ tax year beginning _____, and ending _____

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

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

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