

Return of Organization Exempt From Income Tax

Form **990**

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

2017

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.		D Employer identification number 41-0695583
	Doing business as		E Telephone number 218-729-5811
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 1,454,155.
	3877 STEBNER ROAD		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code HERMANTOWN, MN 55811		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
	F Name and address of principal officer MICHAEL JENKINS SAME AS C ABOVE		If "No," attach a list (see instructions) H(c) Group exemption number 1761

I Tax-exempt status: 501(c)(3) 501(c)() (insert no.) 4947(a)(1) or 1322

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**

Part I Summary

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	29	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	29	
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	11	
	6 Total number of volunteers (estimate if necessary)	6	1144	
Revenue	7 a 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.	
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	364,532.	250,952.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	117,088.	315,113.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	74,172.	87,457.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	325,555.	300,168.	
		881,347.	953,690.	
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
		14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		440,888.	457,292.	
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.	
b Total fundraising expenses (Part IX, column (D), line 25) 119,139.				
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		391,541.	532,734.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		832,429.	990,026.	
19 Revenue less expenses Subtract line 18 from line 12	48,918.	-36,336.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26)	2,001,993.	1,973,007.	
	22 Net assets or fund balances Subtract line 21 from line 20	434,261.	302,321.	
	1,567,732.	1,670,686.		

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: *[Signature]* Date: **1.4.2019**
MICHAEL JENKINS, SCOUT EXECUTIVE
 Type or print name and title

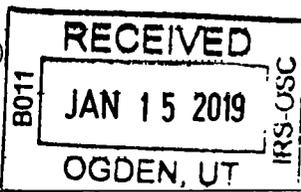
Paid Preparer Use Only

Print/Type preparer's name MIICHELLE SWOBODA	Preparer's signature <i>[Signature]</i>	Date 01/03/19	Check if self-employed <input type="checkbox"/> PTIN P01275603
Firm's name WIPFLI LLP	Firm's EIN 39-0758449		Phone no 218.722.4705
Firm's address 1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812			

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

SCANNED MAR 19 2019



[Handwritten initials]

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 MISSION OF THE BOY SCOUTS OF AMERICA IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THIER LIFETIMES BY INSTILLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW. THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME

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

X 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?

X 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 \$ 800,400. including grants of \$) (Revenue \$ 309,893.)

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 AND GIRLS FROM KINDERGARTEN THROUGH FIFTH-GRADE OR 5 TO 10 1/2 YEARS. THE PROGRAM IS DESIGNED TO PURSUE THE AIMS OF CHARACTER, CITIZENSHIP TRAINING, AND PERSONAL FITNESS. CUB SCOUTING IS DIVIDED INTO AGE BASED LEVELS OF LIONS, TIGER CUBS, WOLF CUBS, BEAR CUBS, AND WEBELOS SCOUTS. BOY SCOUTING IS THE FLAGSHIP PROGRAM OF THE BSA FOR BOYS AGES 10 1/2 TO 18. IT USES OUTDOOR ACTIVITIES SUCH AS CAMPING, AQUATICS AND HIKING TO ACHIEVE THE AIMS OF CHARACTER, CITIZENSHIP AND PERSONAL FITNESS TRAINING. VENTURING IS A PROGRAM FOR YOUNG MEN AND WOMEN 14 (WHO HAVE COMPLETED THE EIGHTH GRADE) THROUGH 20 YEARS OF AGE. VENTURING'S PURPOSE IS TO PROVIDE

4b (Code) (Expenses \$ 8,779. including grants of \$) (Revenue \$ 10,378.)

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 TO ACHIEVE THEIR FULL POTENTIAL. EXPLORING IS A WORKSITE-BASED PROGRAM. IT IS PART OF LEARNING FOR LIFE'S CAREER EDUCATION PROGRAM ALSO FOR YOUNG WOMEN AND MEN WHO ARE 14 (AND HAVE COMPLETED THE EIGHTH

4c (Code) (Expenses \$ 19,654. including grants of \$) (Revenue \$ 27,415.)

TRAINING PROGRAMS - PROVIDED TRAINING, ADMINISTRATIVE AND OTHER SUPPORT TO MORE THAN 1000 ADULT VOLUNTEERS WHO DELIVERED SCOUTING PROGRAMS TO YOUTH.

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 828,833.

ABDGR0

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1-19 contain various organizational questions and their corresponding 'Yes' or 'No' status.

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		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 "Yes," 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? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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. 1		
1b	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?		
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. 11		
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)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	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
b	If "Yes," enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	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
b	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).		
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?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	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. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c	Enter the amount of reserves on hand. 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. 14b		

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

Check if Schedule O contains a response 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.		
1a	29		
b	Enter the number of voting members included in line 1a, above, who are independent		
1b	29		
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	
7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8a		X	
b	Each committee with authority to act on behalf of the governing body?	X	
8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X
9			X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	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	
10b		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		
11a		X	
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	
12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
14		X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
15a		X	
b	Other officers or key employees of the organization	X	
15b		X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16a			X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **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, address, and telephone number of the person who possesses the organization's books and records **JITASA - 208-287-4777**
1750 W FRONT STREET, STE 200, BOISE, ID 83702

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) CRAIG AMUNDSON BOARD MEMBER	2.00	X					0.	0.	0.	
(2) DAVID CHURA BOARD MEMBER	2.00	X					0.	0.	0.	
(3) ANN CLARK BOARD MEMBER	2.00	X					0.	0.	0.	
(4) MATT COX BOARD MEMBER	2.00	X					0.	0.	0.	
(5) PAUL DAMBERG BOARD MEMBER	2.00	X					0.	0.	0.	
(6) FRANK EDWARDS BOARD MEMBER	2.00	X					0.	0.	0.	
(7) ROCK GILLSON BOARD MEMBER	2.00	X					0.	0.	0.	
(8) GREG HOAG BOARD MEMBER	2.00	X					0.	0.	0.	
(9) CHRISTOPHER JAMES BOARD MEMBER	2.00	X					0.	0.	0.	
(10) CHRISTOPHER JARMAN BOARD MEMBER	2.00	X					0.	0.	0.	
(11) TODD JOHNSON BOARD MEMBER	2.00	X					0.	0.	0.	
(12) PATRICK MADDEN BOARD MEMBER	2.00	X					0.	0.	0.	
(13) ERIC NEFF BOARD MEMBER	2.00	X					0.	0.	0.	
(14) AARON SAUDE BOARD MEMBER	2.00	X					0.	0.	0.	
(15) SCOTT SODERBERG BOARD MEMBER	2.00	X					0.	0.	0.	
(16) JOSHUA COMSTOCK LODGE CHIEF	2.00	X					0.	0.	0.	
(17) LEE IVERSON DISTRICT CHAIRMAN	10.00	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) JEFFREY WRIGHT DISTRICT CHAIRMAN	10.00	X					0.	0.	0.	
(19) EDWARD GRUHL DISTRICT CHAIRMAN	2.00	X					0.	0.	0.	
(20) STEVE INKEL DISTRICT CHAIRMAN	2.00	X					0.	0.	0.	
(21) ELAINE HANSEN PAST COUNCIL PRESIDENT	10.00	X					0.	0.	0.	
(22) ROBERT WOODKE COUNCIL COMMISSIONER	20.00	X		X			0.	0.	0.	
(23) JAMES BELDEN VICE PRESIDENT	10.00	X		X			0.	0.	0.	
(24) CRAIG PAGEL VICE PRESIDENT	10.00	X		X			0.	0.	0.	
(25) FRED ROUSE VICE PRESIDENT	10.00	X		X			0.	0.	0.	
(26) MATTHEW ROUSE VICE PRESIDENT	10.00	X		X			0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							106,589.	0.	86,800.	
d Total (add lines 1b and 1c)							106,589.	0.	86,800.	

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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		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

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a	16,080.				
	b	Membership dues	1b					
	c	Fundraising events	1c	51,880.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	182,992.				
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total. Add lines 1a-1f		250,952.				
	Program Service Revenue	2 a	ACTIVITIES	Business Code	900099	261,182.	261,182.	
b		CAMPING	Business Code	900099	53,931.	53,931.		
c								
d								
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f		315,113.				
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		14,930.			14,930.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	(ii) Personal				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			76,871.	43,656.				
	7 b	Less cost or other basis and sales expenses			48,000.	0.		
7 c	Gain or (loss)	28,871.	43,656.					
7 d	Net gain or (loss)			72,527.		72,527.		
8 a	Gross income from fundraising events (not including \$ 51,880. of contributions reported on line 1c) See Part IV, line 18	a		7,640.				
		b		23,087.				
8 c	Net income or (loss) from fundraising events			-15,447.		-15,447.		
9 a	Gross income from gaming activities See Part IV, line 19	a						
		b						
9 c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	a		712,420.				
		b		429,378.				
10 c	Net income or (loss) from sales of inventory			283,042.		283,042.		
Miscellaneous Revenue				Business Code				
11 a	OTHER INCOME		900099	32,573.	32,573.			
		b						
		c						
		d	All other revenue					
		e	Total. Add lines 11a-11d			32,573.		
12	Total revenue See instructions			953,690.	347,686.	0.	355,052.	

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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 domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	118,770.	94,778.	6,984.	17,008.
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	237,271.	189,343.	13,951.	33,977.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	51,883.	41,402.	3,051.	7,430.
10 Payroll taxes	49,368.	39,395.	2,903.	7,070.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	45,227.	35,454.	2,559.	7,214.
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.)	29,445.	23,082.	1,666.	4,697.
12 Advertising and promotion				
13 Office expenses	111,498.	91,616.	2,664.	17,218.
14 Information technology				
15 Royalties				
16 Occupancy	31,769.	29,285.	534.	1,950.
17 Travel	94,701.	88,157.	1,898.	4,646.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	96,575.	93,844.	546.	2,185.
20 Interest				
21 Payments to affiliates	14,251.	12,113.	1,425.	713.
22 Depreciation, depletion, and amortization	13,309.	10,996.	673.	1,640.
23 Insurance	25,073.	20,875.	1,222.	2,976.
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	20,136.	14,830.	52.	5,254.
b EMPLOYEE RELATED EXPENS	20,054.	16,003.	1,179.	2,872.
c SPECIFIC ASSISTANCE TO	15,727.	15,377.	102.	248.
d OTHER EXPENSES	8,173.	7,023.	335.	815.
e All other expenses	6,796.	5,260.	310.	1,226.
25 Total functional expenses. Add lines 1 through 24e	990,026.	828,833.	42,054.	119,139.
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)

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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	394,041.	1	343,378.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	53,653.	3	16,444.
	4	Accounts receivable, net	121,428.	4	111,919.
	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	59,953.	8	61,880.
	9	Prepaid expenses and deferred charges	60,129.	9	4,822.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 553,504.		
	b	Less accumulated depreciation	10b 498,304.	10c	55,200.
	11	Investments - publicly traded securities	1,210,576.	11	1,344,093.
	12	Investments - other securities See Part IV, line 11	33,698.	12	35,271.
	13	Investments - program related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,001,993.	16	1,973,007.	
Liabilities	17	Accounts payable and accrued expenses	105,527.	17	167,326.
	18	Grants payable		18	
	19	Deferred revenue	193,442.	19	2,679.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D	135,292.	21	132,316.
	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	434,261.	26	302,321.
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	948,148.	27	1,085,668.
	28	Temporarily restricted net assets	89,640.	28	52,374.
	29	Permanently restricted net assets	529,944.	29	532,644.
	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	1,567,732.	33	1,670,686.
	34	Total liabilities and net assets/fund balances	2,001,993.	34	1,973,007.

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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)	953,690.
2	Total expenses (must equal Part IX, column (A), line 25)	990,026.
3	Revenue less expenses Subtract line 2 from line 1	-36,336.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	1,567,732.
5	Net unrealized gains (losses) on investments	137,716.
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	1.
9	Other changes in net assets or fund balances (explain in Schedule O)	1,573.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	1,670,686.

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	333,465.	330,427.	312,596.	301,211.	250,952.	1,528,651.
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	333,465.	330,427.	312,596.	301,211.	250,952.	1,528,651.
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)						154,482.
6 Public support. Subtract line 5 from line 4						1,374,169.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	333,465.	330,427.	312,596.	301,211.	250,952.	1,528,651.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	46,644.	6,616.	13,905.	23,425.	14,930.	105,520.
9 Net income from unrelated business activities, whether or not the business is regularly carried on					7,640.	7,640.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI)				940.	32,573.	33,513.
11 Total support. Add lines 7 through 10						1,675,324.
12 Gross receipts from related activities, etc. (see instructions)					12	4,628,657.
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 2017 (line 6, column (f) divided by line 11, column (f))	14	82.02 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	81.48 %
16a 33 1/3% support test - 2017. 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 - 2016. 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 - 2017. 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 VI 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 - 2016. 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 VI 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 10 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 VI)						
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 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. 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 Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a, b, c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a, b, c. Row 2: Activities Test Answer (a) and (b) below. a, b. Row 3: Parent of Supported Organizations Answer (a) and (b) below. a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1. Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 (explain in Part VI) See instructions. All other Type III non functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7. Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions)

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 For result greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization **VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.** Employer identification number **41-0695583**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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 IIII Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on 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) Revenue included on 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 Revenue included on 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" on 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, for escrow or custodial account liability? Yes No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,247,960.	1,199,891.	1,190,616.	1,247,918.	1,137,080.
b Contributions	12,750.	4,065.	41,608.		8,000.
c Net investment earnings, gains, and losses	181,517.	89,004.	12,667.	-4,427.	149,482.
d Grants or scholarships					
e Other expenditures for facilities and programs	48,000.	45,000.	45,000.	52,875.	46,644.
f Administrative expenses					
g End of year balance	1,394,227.	1,247,960.	1,199,891.	1,190,616.	1,247,918.

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

- a Board designated or quasi-endowment 61.80 %
- b Permanent endowment 38.20 %
- c Temporarily restricted endowment .00 %

The percentages on 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
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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		14,554.		14,554.
b Buildings		451,940.	414,713.	37,227.
c Leasehold improvements				
d Equipment		86,147.	83,591.	2,556.
e Other		863.		863.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c.)				55,200.

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

Schedule D (Form 990) 2017

41-0695583 Page 3

Part VII Investments - Other Securities.

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

1	Total revenue, gains, and other support per audited financial statements		1	1,092,979.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	137,716.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	1,573.	
e	Add lines 2a through 2d	2e		139,289.
3	Subtract line 2e from line 1	3		953,690.
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		953,690.

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

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

1	Total expenses and losses per audited financial statements		1	975,776.
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		975,776.
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	14,250.	
c	Add lines 4a and 4b	4c		14,250.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		990,026.

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:

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:

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

PART X, LINE 2:

INCOME TAXES - THE COUNCIL IS EXEMPT FROM FEDERAL INCOME TAXES UNDER
SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SIMILAR LAWS OF THE
STATE OF MINNESOTA. THERE WAS NO UNRELATED BUSINESS INCOME AS DEFINED BY
SECTION 509(A)(1) OF THE INTERNAL REVENUE CODE IN 2017 AND 2016.
ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS PROVIDED IN THE FINANCIAL
STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS 1,573.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PAYMENTS TO AFFILIATES 14,250.

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF

Schedule G (Form 990 or 990-EZ) 2017 **AMERICA, INC.**

41-0695583 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" on 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	(d) Total events (add col (a) through col (c))	
		GOLF TOURNAMENT (event type)	SOCIAL (event type)	1 (total number)		
Revenue	1	Gross receipts	46,110.	6,910.	6,500.	59,520.
	2	Less Contributions	44,970.	6,910.		51,880.
	3	Gross income (line 1 minus line 2)	1,140.		6,500.	7,640.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	100.			100.
	6	Rent/facility costs	10,560.	2,222.		12,782.
	7	Food and beverages	1,558.	5,697.		7,255.
	8	Entertainment		300.		300.
	9	Other direct expenses	2,650.			2,650.
	10	Direct expense summary Add lines 4 through 9 in column (d)				23,087.
11	Net income summary Subtract line 10 from line 3, column (d)				-15,447.	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	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 conducts gaming activities _____
 a Is the organization licensed to conduct 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 _____

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

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, PART III, 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
YOUNG PEOPLE TO DO THINGS FOR THEMSELVES AND OTHERS, TRAINING THEM IN
SCOUTCRAFT, AND TEACHING THEM PATRIOTISM, COURAGE, SELF-RELIANCE, AND
KINDRED VIRTUES, USING THE METHODS WHICH ARE NOW IN COMMON USE BY THE
BOY SCOUTS OF AMERICA.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

WE STARTED SERVICE TO KINDERGARTEN AGE YOUTH DURING HE YEAR, THE
PROGRAM BEING CALLED LIONS. WE ALSO STARTED SERVING ELEMENTARY AGE
GIRLS IN ALL OF OUR PROGRAMS.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

VARSITY SCOUTING, THE PROGRAM FOR YOUNG MEN AGES 14 - 18 WAS
DISCONTINUED. THOSE SCOUTS WERE ASSIMILATED BACK INTO THE REGULAR

Name of the organization	VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.	Employer identification number	41-0695583
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SCOUT TROOPS.

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

POSITIVE EXPERIENCES TO HELP YOUNG PEOPLE MATURE AND TO PREPARE THEM TO BECOME RESPONSIBLE AND CARING ADULTS. OVER 3020 SERVED, THROUGH 115 CUB SCOUT PACKS, BOY SCOUT TROOPS OR VENTURING CREWS.

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

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 ONE 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 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 35 YOUTH SERVED THROUGH 4 EXPLORER POSTS.

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

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

Name of the organization VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.	Employer identification number 41-0695583
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THE EXECUTIVE COMMITTEE SHALL BE COMPOSED OF THOSE PERSONS WHO ARE THE OFFICERS OF THE CORPORATION, INCLUDING THE SCOUT EXECUTIVE (WHO SHALL HAVE NO VOTE), AND MAY INCLUDE OTHERS APPOINTED BY THE PRESIDENT.

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

MEETINGS OF THE EXECUTIVE COMMITTEE MAY BE CALLED AT ANY TIME BY THE PRESIDENT AND SHALL BE CALLED BY THE PRESIDENT WITHIN 30 DAYS UPON THE REQUEST OF THREE OR MORE MEMBERS OF THE EXECUTIVE COMMITTEE. IT SHALL BE THE GENERAL PRACTICE OF THE EXECUTIVE COMMITTEE TO MEET IN THOSE MONTHS IN WHICH THE EXECUTIVE BOARD DOES NOT MEET. ALL MEETINGS OF THE EXECUTIVE COMMITTEE SHALL BE HELD ON AT LEAST 3 DAYS WRITTEN NOTICE BY FAX OR ELECTRONIC MAIL. A MAJORITY OF THE VOTING MEMBERS OF THE EXECUTIVE COMMITTEE SHALL CONSTITUTE A QUORUM.

FORM 990, PART VI, SECTION A, LINE 2:
 ERNIE STAUFFENECKER AND THEA STAUFFENECKER - FATHER-IN-LAW AND DAUGHTER-IN-LAW
 FRED ROUSE AND MATT ROUSE - FATHER AND SON

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

Name of the organization	VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.	Employer identification number	41-0695583
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THE MEMBERS OF THE COUNCIL ARE CLASSED AS EITHER MEMBERS-AT-LARGE OR CHARTER ORGANIZATION REPRESENTATIVES. ALL MEMBERS ARE ELECTED EVERY YEAR AND HAVE VOTING RIGHTS.

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

ACTIVE MEMBERS MAY ELECT MEMBERS AT LARGE, REGULAR MEMBERS OF THE EXECUTIVE BOARD, OFFICERS OF THE CORPORATION OTHER THAN THE SCOUT EXECUTIVE, OUR VOTING MEMBERS TO THE NATIONAL COUNCIL, AND AN ADVISORY COUNCIL.

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

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 WITHIN THEIR FIDUCIARY RESPONSIBILITY AND WITHIN THE POLICIES AND PROCEDURES OF THE BOY SCOUTS OF AMERICA.

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

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

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

AT LEAST ONCE A YEAR, THE COUNCIL DISTRIBUTES A CONFLICT OF INTEREST

Name of the organization	VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.	Employer identification number	41-0695583
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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 REQUIRES 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.

IF 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.

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

Employer identification number
41-0695583

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

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 SITUATION ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AN 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 IN SIMILARLY SITUATED ORGANIZATIONS. THESE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING WITH RESPECT IT THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

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

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:

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

Name of the organization VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.	Employer identification number 41-0695583
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GOVERNING DOCUMENTS AND POLICIES WILL BE PROVIDED TO THE PUBLIC AT THE DISCRETIONS 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 ORGANIZATIONS 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:

CHANGE IN BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	1,573.
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FORM 990, PAGE 12, PART XII, LINE 2C:

THE OVERSIGHT AND SELECTION PROCESS HAS NOT CHANGED.

VOYAGEURS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC.

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

Note: Complete line 1 if any entry 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)

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

		Yes	No				
				(a)	(b)	(c)	(d)
				Name of related organization	Transaction type (a-s)	Amount involved	Method of determining amount involved
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							

