

Form 990  
2017Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

- 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](http://www.irs.gov/form990)

Open to Public  
Inspection

## A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

<b>B</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	<b>C</b> Name of organization BOY SCOUTS OF AMERICA 312 - GREATER ST LOUIS AREA COUNCIL	<b>D</b> Employer identification number 43-0652676
	Doing business as	<b>E</b> Telephone number (314) 361-0600
	Number and street (or P O box if mail is not delivered to street address) 4568 WEST PINE BOULEVARD	Room/suite
	City or town, state or province, country, and ZIP or foreign postal code ST LOUIS, MO 63108	
<b>F</b> Name and address of principal officer RONALD S GREEN 4568 WEST PINE BOULEVARD ST LOUIS, MO 63108		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
		If "No," attach a list (see instructions)
		<b>H(c)</b> Group exemption number ►
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ► (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>J</b> Website: ► <a href="http://WWW STLBSA.ORG">WWW STLBSA.ORG</a>	
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	<b>L</b> Year of formation 1911	<b>M</b> State of legal domicile MO

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities  
PREPARE YOUNG PEOPLE TO MAKE ETHICAL CHOICES BY INSTILLING VALUES OF THE SCOUT OATH AND LAW

**2** Check this box ►  if the organization discontinued its operations or disposed of more than 25% of its net assets

**3** Number of voting members of the governing body (Part VI, line 1a) . . . . .

**4** Number of independent voting members of the governing body (Part VI, line 1b) . . . . .

**5** Total number of individuals employed in calendar year 2017 (Part V, line 2a) . . . . .

**6** Total number of volunteers (estimate if necessary) . . . . .

**7a** Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .

**b** Net unrelated business taxable income from Form 990-T, line 34 . . . . .

3	153
4	153
5	421
6	14,075
7a	0
7b	0

**Revenue**

<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b>	<b>Current Year</b>
	8,873,774	13,121,080
<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	2,422,660	3,124,081
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	264,850	360,544
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,273,877	2,128,706
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,835,161	18,734,411

**Expenses**

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	85,225	260,471
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,418,735	7,058,059
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	11,788	13,549
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ► 1,344,503		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	5,600,790	6,829,206
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	11,116,538	14,161,285
<b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .	1,718,623	4,573,126

**Net Assets or Fund Balances**

<b>20</b> Total assets (Part X, line 16) . . . . .	<b>Beginning of Current Year</b>	<b>End of Year</b>
	26,941,623	32,903,827
<b>21</b> Total liabilities (Part X, line 26) . . . . .	4,853,835	5,141,969
<b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .	22,087,788	27,761,858

## 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**

*****	2018-09-18
Signature of officer	Date
RONALD S GREEN SCOUT EXECUTIVE/CEO	
Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name JENNIFER M VACHA	Preparer's signature JENNIFER M VACHA	Date	Check <input type="checkbox"/> if self-employed	PTIN P01251998
	Firm's name ► BROWN SMITH WALLACE LLP			Firm's EIN ► 43-1001367	
	Firm's address ► 6 CITYPLACE DRIVE SUITE 900 ST LOUIS, MO 63141			Phone no (314) 983-1200	

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission

THE MISSION OF THE GREATER ST. LOUIS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC., IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIMES BY INSTITLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported**4a** (Code ) (Expenses \$ 11,929,760 including grants of \$ 241,003 ) (Revenue \$ 5,281,451 )  
See Additional Data**4b** (Code ) (Expenses \$ 86,125 including grants of \$ 19,468 ) (Revenue \$ 1,548 )  
See Additional Data**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
See Additional Data**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )  
See Additional Data**4e** Total program service expenses ► 12,015,885

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

**20a** Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .  
**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 . . . . .  
**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 . . . . .  
**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 . . . . .

**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 . . . . .  
**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 . . . . .  
**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 . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .  
**b** A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .  
**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 . . . . .

**29** Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .  
**30** Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .  
**31** Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .

**32** Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .

**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 . . . . .  
**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 . . . . .

**35a** Did the organization have a controlled entity within the meaning of section 512(b)(13)?  
**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 . . . . .  
**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 . . . . .  
**38** Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O . . . . .

	<b>Yes</b>	<b>No</b>
<b>20a</b>		No
<b>20b</b>		
<b>21</b>		No
<b>22</b>	Yes	
<b>23</b>	Yes	
<b>24a</b>	Yes	
<b>24b</b>		No
<b>24c</b>		No
<b>24d</b>		No
<b>25a</b>		No
<b>25b</b>		No
<b>26</b>		No
<b>27</b>		No
<b>28a</b>		No
<b>28b</b>		No
<b>28c</b>		No
<b>29</b>	Yes	
<b>30</b>		No
<b>31</b>		No
<b>32</b>		No
<b>33</b>		No
<b>34</b>	Yes	
<b>35a</b>		No
<b>35b</b>		
<b>36</b>		No
<b>37</b>		No
<b>38</b>	Yes	

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	<b>1a</b>	15	
<b>b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b>	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .			<b>1c</b> Yes
<b>2a</b> 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 . . . . .	<b>2a</b>	421	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			<b>2b</b> Yes
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .			<b>3a</b> No
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . . . .			<b>3b</b>
<b>4a</b> 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)? . . . . .			<b>4a</b> No
<b>b</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)			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .			<b>5a</b> No
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			<b>5b</b> No
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .			<b>5c</b>
<b>6a</b> 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? . . . . .			<b>6a</b> No
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .			<b>6b</b>
<b>7</b> <b>Organizations that may receive deductible contributions under section 170(c).</b>			<b>7a</b> Yes
<b>a</b> 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? . . . . .			<b>7b</b> Yes
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .			<b>7c</b> No
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .			<b>7e</b> No
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>		<b>7f</b> No
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .			<b>7g</b>
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .			<b>7h</b>
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .			<b>8</b>
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .			<b>9a</b>
<b>8</b> <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .			<b>9b</b>
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .			
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .			
<b>10</b> <b>Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11</b> <b>Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders . . . . .	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>		
<b>12a</b> <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		<b>12a</b>
<b>13</b> <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O			<b>13a</b>
<b>b</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 . . . . .	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .			<b>14a</b> No
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . . . .			<b>14b</b>

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	153	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	153	
<b>2</b> 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?	<b>2</b>	Yes	
<b>3</b> 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?	<b>3</b>	No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>	No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>	No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	No	
<b>7a</b> 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?	<b>7a</b>	No	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	No	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes	
<b>a</b> The governing body?	<b>8b</b>	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>	No	
<b>9</b> 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			

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No
<b>b</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?	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	No
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990	<b>12a</b>	Yes
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12b</b>	Yes
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12c</b>	Yes
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>13</b>	Yes
<b>13</b> Did the organization have a written whistleblower policy?	<b>14</b>	Yes
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>15a</b>	Yes
<b>15</b> 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?	<b>15b</b>	Yes
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>16a</b>	No
<b>b</b> Other officers or key employees of the organization	<b>16b</b>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
<b>b</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**

<b>17</b> List the States with which a copy of this Form 990 is required to be filed►	IL
<b>18</b> Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply	
<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
<b>19</b> 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	
<b>20</b> State the name, address, and telephone number of the person who possesses the organization's books and records	►THE ORGANIZATION 4568 WEST PINE BOULEVARD ST LOUIS, MO 63108 (314) 361-0600

## **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, or highest compensated employees who received more than \$100,000 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

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

<b>1b Sub-Total . . . . .</b>	►			
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>	►			
<b>d Total (add lines 1b and 1c) . . . . .</b>	►	1,215,561	0	551,502

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 ► 6

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

---

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
KANDLE DINING SERVICES	CATERING SERVICES	840,911
4982 PRITCHARD LANE INDEPENDENCE, KY 41051		
TIGER WATERFRONT PRODUCTS LLC	DOCK CONSTRUCTION	143,303
1613 E TERRA LANE OFALLON, MO 63366		

**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	1a Federated campaigns . . .	1a	1,839,154				
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c	1,096,577				
	d Related organizations . . .	1d	1,553,998				
	e Government grants (contributions) . . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above . . .	1f	8,631,351				
	g Noncash contributions included in lines 1a-1f \$ . . .		5,026,212				
	<b>h Total.</b> Add lines 1a-1f . . . ►		13,121,080				
		Business Code					
Program Service Revenue	2a TRADITIONAL SCOUTING . . .	721210	3,122,533	3,122,533			
	b LEARNING FOR LIFE . . .	721210	1,548	1,548			
	c . . .						
	d . . .						
	e . . .						
	f All other program service revenue . . .						
	<b>g Total.</b> Add lines 2a-2f . . . ►		3,124,081				
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . ►		339,606			339,606
		4 Income from investment of tax-exempt bond proceeds . . . ►					
5 Royalties . . . ►							
6a Gross rents . . .		(i) Real	(ii) Personal				
b Less rental expenses . . .							
c Rental income or (loss) . . .							
d Net rental income or (loss) . . . ►							
7a Gross amount from sales of assets other than inventory . . .		(i) Securities	(ii) Other				
b Less cost or other basis and sales expenses . . .		267,798	9,300				
c Gain or (loss) . . .	252,644	3,516					
d Net gain or (loss) . . . ►	15,154	5,784					
			20,938			20,938	
8a Gross income from fundraising events (not including \$ 1,096,577 of contributions reported on line 1c) See Part IV, line 18 . . .	a	308,660					
b Less direct expenses . . .	b	338,872					
c Net income or (loss) from fundraising events . . . ►			-30,212			-30,212	
9a Gross income from gaming activities See Part IV, line 19 . . .	a						
b Less direct expenses . . .	b						
c Net income or (loss) from gaming activities . . . ►							
10a Gross sales of inventory, less returns and allowances . . .	a	3,689,189					
b Less cost of goods sold . . .	b	2,326,178					
c Net income or (loss) from sales of inventory . . . ►			1,363,011	1,363,011			
Miscellaneous Revenue	Business Code						
11a MISCELLANEOUS . . .	900099		795,907	795,907			
b . . .							
c . . .							
d All other revenue . . .							
<b>e Total.</b> Add lines 11a-11d . . . ►		795,907					
<b>12 Total revenue.</b> See Instructions . . . ►		18,734,411	5,282,999	0	330,332	Form 990 (2017)	

**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 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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	260,471	260,471		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	935,732	419,186	294,177	222,369
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	4,752,042	4,324,460	39,183	388,399
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	220,720	201,795	964	17,961
9 Other employee benefits	703,068	590,728	37,972	74,368
10 Payroll taxes	446,497	375,161	24,696	46,640
11 Fees for services (non-employees)				
a Management	23,333	18,979	1,507	2,847
b Legal	9,063	7,371	587	1,105
c Accounting	246,673	71,341	164,632	10,700
d Lobbying				
e Professional fundraising services See Part IV, line 17	13,549			13,549
f Investment management fees	1,213		1,213	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	136,339	131,742	2,422	2,175
12 Advertising and promotion	247,645	211,470	11,302	24,873
13 Office expenses	1,010,293	875,456	21,677	113,160
14 Information technology				
15 Royalties				
16 Occupancy	978,204	934,595	14,578	29,031
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	307,831	280,032	8,950	18,849
20 Interest	86,986	70,755	5,619	10,612
21 Payments to affiliates	95,248		95,248	
22 Depreciation, depletion, and amortization	1,105,065	1,087,293	8,015	9,757
23 Insurance	424,258	353,221	27,996	43,041
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 FOOD SERVICE	1,009,179	977,288	955	30,936
b FIELD EXPENSE	453,247	396,362	20,068	36,817
c RECOGNITION AWARDS	360,668	171,915	2,336	186,417
d EQUIPMENT MAIN & RENTAL	292,809	222,378	14,000	56,431
e All other expenses	41,152	33,886	2,800	4,466
<b>25 Total functional expenses.</b> Add lines 1 through 24e	14,161,285	12,015,885	800,897	1,344,503
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing . . . . .	2,552,602	<b>1</b>	3,473,063
	2 Savings and temporary cash investments . . . . .	174,633	<b>2</b>	210,804
	3 Pledges and grants receivable, net . . . . .	4,206,756	<b>3</b>	4,272,516
	4 Accounts receivable, net . . . . .	150,625	<b>4</b>	670,139
	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 instructions) Complete Part II of Schedule L . . . . .	6		
	7 Notes and loans receivable, net . . . . .	7		
	8 Inventories for sale or use . . . . .	286,780	<b>8</b>	301,805
	9 Prepaid expenses and deferred charges . . . . .	116,665	<b>9</b>	102,204
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	37,852,028	
	b Less accumulated depreciation	10b	16,705,759	16,951,228
	11 Investments—publicly traded securities . . . . .	10c		21,146,269
	12 Investments—other securities See Part IV, line 11 . . . . .	11		2,678,150
	13 Investments—program-related See Part IV, line 11 . . . . .	12		
	14 Intangible assets . . . . .	13		
	15 Other assets See Part IV, line 11 . . . . .	14		
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	94,437	<b>15</b>	48,877
		26,941,623	<b>16</b>	32,903,827
Liabilities	17 Accounts payable and accrued expenses . . . . .	123,836	<b>17</b>	982,124
	18 Grants payable . . . . .	18		
	19 Deferred revenue . . . . .	176,492	<b>19</b>	111,855
	20 Tax-exempt bond liabilities . . . . .	2,069,737	<b>20</b>	1,931,309
	21 Escrow or custodial account liability Complete Part IV of Schedule D . . . . .	871,255	<b>21</b>	1,275,934
	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 . . . . .	1,612,515	<b>25</b>	840,747
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	4,853,835	<b>26</b>	5,141,969
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets . . . . .	17,111,003	<b>27</b>	22,411,982
	28 Temporarily restricted net assets . . . . .	4,976,785	<b>28</b>	5,349,876
	29 Permanently restricted net assets . . . . .	29		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.</b>			
	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 . . . . .	22,087,788	<b>33</b>	27,761,858
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	26,941,623	<b>34</b>	32,903,827

**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	18,734,411
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,161,285
3	Revenue less expenses Subtract line 2 from line 1	3	4,573,126
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	22,087,788
5	Net unrealized gains (losses) on investments	5	342,593
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	708,095
9	Other changes in net assets or fund balances (explain in Schedule O)	9	50,256
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	27,761,858

**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	
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 type="checkbox"/> Separate basis	<input checked="" type="checkbox"/> Consolidated basis	<input type="checkbox"/> Both consolidated and separate basis	
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			
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?			
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			

# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 43-0652676

**Name:** BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCIL

Form 990 (2017)

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## **Form 990, Part III, Line 4a:**

TRADITIONAL SCOUTING SEE SCHEDULE O

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## **Form 990, Part III, Line 4b:**

LEARNING FOR LIFE SEVEN PROGRAMS DESIGNED TO SUPPORT SCHOOLS AND COMMUNITY-BASED ORGANIZATIONS IN THEIR EFFORTS TO PREPARE YOUTHS 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 YOUTHS DEVELOP SOCIAL AND LIFE SKILLS, ASSIST IN CHARACTER AND CAREER DEVELOPMENT AND HELP YOUTHS FORMULATE POSITIVE PERSONAL VALUES. IT PREPARES YOUTHS TO MAKE ETHICAL DECISIONS THAT WILL HELP THEM TO ACHIEVE THEIR FULL POTENTIAL. AS OF DECEMBER 31, 2017, THERE WERE 29,578 YOUTHS IN LEARNING FOR LIFE.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
Title	Hours	Officer	Key Employee	Honoraria and Compensation	Fees	Total	Compensation	Compensation	Other Compensation	
THOMAS J MINOGUE ..... COUNCIL VICE PRESIDENT	1 00 ..... 1 00	X	X				0	0	0	
MICHAEL F NEIDORFF ..... COUNCIL VICE PRESIDENT	1 00 ..... 1 00	X	X				0	0	0	
DAVID L STEWARD ..... COUNCIL VICE PRESIDENT	1 00 ..... 1 00	X	X				0	0	0	
JACK E THOMAS ..... COUNCIL VICE PRESIDENT	1 00 ..... 1 00	X	X				0	0	0	
MICHAEL J SCULLY ..... COUNCIL TREASURER	1 00 ..... 1 00	X	X				0	0	0	
LOUIS B ECKELKAMP III ..... COUNCIL COMMISSIONER	1 00 ..... 1 00	X	X				0	0	0	
STEVEN P KUENZEL ..... COUNCIL ATTORNEY	1 00 ..... 1 00	X	X				0	0	0	
KELVIN R ADAMS ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X					0	0	0	
DEBRA J AERNE ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X					0	0	0	
MARK ARNESON ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X					0	0	0	

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Dir./Officer	Ind. member of board or trustee	Inst. trustee	Officer	Key employee	Highest compensation paid			
TONY ARNOLD	1 00								0	0
PATHFINDER DISTRICT CHAIRMAN	..... 1 00		X						0	0
REX A BARBEE	1 00								0	0
BLACK GOLD DISTRICT CHAIRMAN	..... 1 00		X						0	0
CLAUDE N BARROW	1 00								0	0
EXECUTIVE BOARD MEMBER	..... 1 00		X						0	0
MARK J BEHLMANN	1 00								0	0
NORTH STAR DISTRICT CHAIRMAN	..... 1 00		X						0	0
DAVID A BIRK	1 00								0	0
EXECUTIVE BOARD MEMBER	..... 1 00		X						0	0
JOHN BOMMARITO	1 00								0	0
EXECUTIVE BOARD MEMBER	..... 1 00		X						0	0
JAMES BORCHERS	1 00								0	0
BOONE TRAILS DISTRICT CHAIRMAN	..... 1 00		X						0	0
KEVIN J BOTTERBUSH	1 00								0	0
PIASA BIRD DISTRICT CHAIRMAN	..... 1 00		X						0	0
JUDGE WALTER C BRANDON JR	1 00								0	0
EXECUTIVE BOARD MEMBER	..... 1 00		X						0	0
STEPHEN F BRAUER	1 00								0	0
EXECUTIVE BOARD MEMBER	..... 1 00		X						0	0

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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						
		Officer	Key Employee	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation
MICHELLE P CLARK PHD	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
CARLYNDA COLEMAN	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
PAUL T COMBS	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
ROBERT M COX JR	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
HARRY L CRISP II	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
JASON G CROWELL	1 00										
SHAWNEE DISTRICT CHAIRMAN	.....	X							0	0	0
JUDGE ZINA CRUSE	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
JOHN E CUNNINGHAM	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
ELISA L D'ANTONIO	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0
ROBERT A DAIBER	1 00										
EXECUTIVE BOARD MEMBER	.....	X							0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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					
		Officer	Key Employee	Highest Compensated	Employee	Fiduciary				
JONATHAN DALTON ..... NEW HORIZONS DISTRICT CHAIRMAN	1 00 ..... 1 00	X						0	0	0
TOMMY L DAVIS JR ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
LEO G DESMOND ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
REGINALD D DICKSON ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
ROBERT J DIERBERG ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
ARNOLD W DONALD ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
CHUCK DRURY ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
K MAX EAKIN ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
JAMES D ECKHOFF ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0
RONALD G EVENS ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Officer	Key Employee	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation			
DOUG FABICK	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
FLINT W FOWLER	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
RONALD A FROMM	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
MARK T FULFORD	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
DICK GAMBICHLER	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
THOMAS F GEORGE	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
JOHN GIBBONS	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
BRIAN GIBSON	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
DENNIS G GIPSON	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
ALAN J GOEPFERT	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Dir/Officer	Individ trustee	Insti trustee	Officer	Key empl yee	Highest compensate d employee			
ILDEFONSO GONZALEZ ..... MULTICULTURAL MARKETS CHAIRMAN	1 00 ..... 1 00		X					0	0	0
JUDGE JOHN GOODWIN JR RET ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0
RANDY GORI ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0
ROBERT W GRAEBE ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0
LINDSEY GRAVES ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0
WILLIAM A GRAY ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0
KEITH B GULLER ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0
KEITH S HARBISON ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0
ALAN C HAUTLY ..... GRAVOIS TRAIL DISTRICT CHAIRMAN	1 00 ..... 1 00		X					0	0	0
MARCELA M HAWN ..... EXECUTIVE BOARD MEMBER	1 00 ..... 1 00		X					0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Dir/Officer	Individ. trustee	Inst. trustee	Officer	Key employee	Highest compensated employee			
LAUREN M HERRING	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
ANDY HIGHTOWER	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
DOUGLAS E HILL	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
MARK A HINRICHES	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
EDWARD HOERING	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
PAUL HOOVER	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
DAN HURFORD	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
PAUL IROVIC	1 00								0	0
KASKASKIA DISTRICT CHAIRMAN	1 00		X						0	0
FRANCELLA D JACKSON	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0
STEPHEN R KAPPEL	1 00								0	0
EXECUTIVE BOARD MEMBER	.....		X						0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Dir. or Individual trustee	Institutional Trustee	Officer	Key Employee	Highest Compensated	Former			
DEBORAH S KAUFMAN	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
PETER D KINDER	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
ALAN M LONDE	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
RONALD LONGLEY	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
JAMES D MARCHBANK	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
FRED MARKWELL	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
RICHARD H MCCLURE	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
KEVIN MCCORMICK	1 00									
SIOUX DISTRICT CHAIRMAN	.....	X						0	0	0
MICHAEL P MCMILLAN	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
STEVE MEINBERG	1 00									
RIVER TRAILS DISTRICT CHAIRPERSON	.....	X						0	0	0

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

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

<b>(A)</b> Name and Title	<b>(B)</b> Average hours per week (list any hours for related organizations below dotted line)	<b>(C)</b> Position (do not check more than one box, unless person is both an officer and a director/trustee)						<b>(D)</b> Reportable compensation from the organization (W-2/1099- MISC)	<b>(E)</b> Reportable compensation from related organizations (W-2/1099- MISC)	<b>(F)</b> Estimated amount of other compensation from the organization and related organizations
		Dir. / Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
THOMAS L RAY	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
ANDREW P REINKING	1 00									
CAHOKIA MOUNDS DISTRICT CHAIRMAN	.....	X						0	0	0
LEVERING REYNOLDS III	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
ERIC RHONE	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
MIKE RILEY	1 00									
EXECUTIVE BOARD MEMBER (RESIGN 6/17)	.....	X						0	0	0
DALE O RITZEL	1 00									
KASKASKIA DISTRICT CHAIRMAN	.....	X						0	0	0
RICHARD ROEVER CFC	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
SALLY H ROTH	1 00									
EXECUTIVE BOARD MEMBER (RESIGN 6/17)	.....	X						0	0	0
JOHN SABO	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
J LAWERENCE SANDERS	1 00									
EGYPTIAN DISTRICT CHAIRMAN	.....	X						0	0	0

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Officer	Key Employee	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation	Honoraria and Compensation			
JOHN R SONDAG	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
JAMES S STARKS III	1 00									
CHEROKEE DISTRICT CHAIRMAN	.....	X						0	0	0
RICK L STEVENS	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
DAVID M STOKES	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
JOHN L STRUBE COL USAF RET	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
R PHILIP STUPP JR	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
DONALD M SUGGS	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
STEVEN O SWYERS	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
JOHN M THOMPSON	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0
EDWARD G THROOP	1 00									
EXECUTIVE BOARD MEMBER	.....	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Dir/Officer	Ind/Admistrative trustee	Inst/curatorial trustee	Officer	Key employee	Highest compensation paid			
JOHN C TLAPEK	1 00							0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00		X							
ALVIN O TOCKSTEIN	1 00			X				0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00									
MARK TURNER	1 00				X			0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00									
STEVE TURNER	1 00					X		0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00									
CAPTAIN TIMOTHY T TYLER	1 00						X	0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00									
RAYMOND T WAGNER JR	1 00							0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00				X					
CARM WALGAMOTT COL USAF RET	1 00							0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00			X						
STEVEN G WALTON	1 00					X		0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00									
DWAUN WARMACK	1 00						X	0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00									
DAVID G WASINGER	1 00							0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00			X						

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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				
		Officer	Key Employee	Honoraria and Compensation	Honoraria and Compensation	Fees			
STEPHEN R WELBY	1 00						0	0	0
THUNDERBIRD DISTRICT CHAIRMAN	..... 1 00	X							
JAMES L WELKER	1 00						0	0	0
SHAWNEE DISTRICT CHAIRMAN	..... 1 00	X							
DONALD E WELGE	1 00						0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00	X							
MICHAEL WENZEL	1 00						0	0	0
EXECUTIVE BOARD MEMBER (RESIGN 6/17)	..... 1 00	X							
DWIGHT A WERTS	1 00						0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00	X							
JUDGE MILTON S WHARTON RET	1 00						0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00	X							
JAMES L WILHITE	1 00						0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00	X							
DOUGLAS J WILKS	1 00						0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00	X							
JAMES E WILLIAMS JR	1 00						0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00	X							
SCOTT J WILSON	1 00						0	0	0
EXECUTIVE BOARD MEMBER	..... 1 00	X							

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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 Member	Individual Trustee	Officer	Key Employee	Highest Compensated	Former			
KENNETH A WITBRODT JR	1 00								0	0
EXECUTIVE BOARD MEMBER	1 00	X							0	0
WILLIAM CHRISTOPHER ZIEBOLD	1 00								0	0
EXECUTIVE BOARD MEMBER	1 00	X							0	0
RONALD S GREEN	40 00								424,526	227,668
SCOUT EXECUTIVE/CEO & SECRETARY	1 00			X						
SANDY HOLMES	40 00								79,220	5,527
DIRECTOR OF BUSINESS OPERATIONS	0 00			X						
RJ CRUNK	40 00								192,070	39,321
DIRECTOR OF DEVELOPMENT	0 00			X						
ANDY ZAHN	40 00								165,061	49,802
DEPUTY SCOUT EXECUTIVE	0 00			X						
JOSEPH SADEWASSER	40 00								117,413	34,998
DIRECTOR OF FIELD SERVICE	0 00					X				
STEPHEN HAMMONDS	40 00					X			125,194	134,744
DIRECTOR OF SUPPORT SERVICES	0 00					X				
JAMES NOLAN	40 00					X			112,077	59,442
DIRECTOR OF FINANCE	0 00					X				

**SCHEDULE A**  
(Form 990 or  
990EZ)**Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2017****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue ServiceName of the organization  
BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCILEmployer identification number  
43-0652676**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

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

2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ) )

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

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

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

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

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

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

9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university

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

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

12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B**.

b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C**.

c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E**.

d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V**.

e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations \_\_\_\_\_

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Yes	No					
Total						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 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**

	<b>Calendar year (or fiscal year beginning in) ►</b>	<b>(a) 2013</b>	<b>(b) 2014</b>	<b>(c) 2015</b>	<b>(d) 2016</b>	<b>(e) 2017</b>	<b>(f) Total</b>
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")	5,514,349	6,940,982	6,952,594	8,873,774	13,121,080	41,402,779
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3	5,514,349	6,940,982	6,952,594	8,873,774	13,121,080	41,402,779
<b>5</b>	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)						659,478
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						40,743,301

**Section B. Total Support**

	<b>Calendar year (or fiscal year beginning in) ►</b>	<b>(a) 2013</b>	<b>(b) 2014</b>	<b>(c) 2015</b>	<b>(d) 2016</b>	<b>(e) 2017</b>	<b>(f) Total</b>
<b>7</b>	Amounts from line 4	5,514,349	6,940,982	6,952,594	8,873,774	13,121,080	41,402,779
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	95,806	174,397	253,486	257,713	339,606	1,121,008
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on	806,315	877,127	940,624	958,681	0	3,582,747
<b>10</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI )	359,062	275,561	318,470	295,745	795,907	2,044,745
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						48,151,279
<b>12</b>	Gross receipts from related activities, etc (see instructions)					<b>12</b>	17,888,417

**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** . . . . . ► 

<b>14</b>	Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	84 620 %
<b>15</b>	Public support percentage for 2016 Schedule A, Part II, line 14	<b>15</b>	82 180 %
<b>16a</b>	<b>33 1/3% support test—2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization	► <input checked="" type="checkbox"/>	
<b>b</b>	<b>33 1/3% support test—2016.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
<b>17a</b>	<b>10%-facts-and-circumstances test—2017.</b> 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 <b>stop here</b> . 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>b</b>	<b>10%-facts-and-circumstances test—2016.</b> 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 <b>stop here</b> . 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>18</b>	<b>Private foundation.</b> 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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (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						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14 First five years.</b> 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 <b>stop here</b>						► <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
16 Public support percentage from 2016 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for <b>2017</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
18 Investment income percentage from <b>2016</b> Schedule A, Part III, line 17	<b>18</b>	
<b>19a 33 1/3% support tests—2017.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
<b>b 33 1/3% support tests—2016.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		► <input type="checkbox"/>

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of 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**

	<b>Yes</b>	<b>No</b>
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain	1	
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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2)	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	3a	
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 <b>Part VI</b> when and how the organization made the determination	3b	
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 <b>Part VI</b> what controls the organization put in place to ensure such use	3c	
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	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations	4b	
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 <b>Part VI</b> 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	4c	
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 <b>Part VI</b> , 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)	5a	
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?	5c	
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 <b>Part VI</b> .	6	
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)	7	
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)	8	
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 <b>Part VI</b> .	9a	
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 <b>Part VI</b> .	9b	
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 <b>Part VI</b> .	9c	
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 line 10b below	10a	
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)	10b	

**Part IV Supporting Organizations (continued)**

**11** Has the organization accepted a gift or contribution from any of the following persons?

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

**b** A family member of a person described in (a) above?

**c** A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

**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? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year

**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? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

**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)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

**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?

**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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s)

**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? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard

	Yes	No
1		
2		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)

**a**  The organization satisfied the Activities Test. Complete **line 2** below

**b**  The organization is the parent of each of its supported organizations. Complete **line 3** below

**c**  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

**2 Activities Test Answer (a) and (b) below.**

**a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities

**b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement

	Yes	No
2a		
2b		
3a		
3b		

**3 Parent of Supported Organizations Answer (a) and (b) below.**

**a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.

**b** Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard

**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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>		Current Year	
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b>	Amounts paid to acquire exempt-use assets	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)	
<b>6</b>	Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b>	Distributable amount for 2017 from Section C, line 6	
<b>10</b>	Line 8 amount divided by Line 9 amount	
<b>Section E - Distribution Allocations (see instructions)</b>		<b>(i) Excess Distributions</b>
		<b>(ii) Underdistributions Pre-2017</b>
		<b>(iii) Distributable Amount for 2017</b>
<b>1</b>	Distributable amount for 2017 from Section C, line 6	
<b>2</b>	Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions	
<b>3</b>	Excess distributions carryover, if any, to 2017	
<b>a</b>		
<b>b</b>	From 2013. . . . .	
<b>c</b>	From 2014. . . . .	
<b>d</b>	From 2015. . . . .	
<b>e</b>	From 2016. . . . .	
<b>f</b>	<b>Total</b> of lines 3a through e	
<b>g</b>	Applied to underdistributions of prior years	
<b>h</b>	Applied to 2017 distributable amount	
<b>i</b>	Carryover from 2012 not applied (see instructions)	
<b>j</b>	Remainder Subtract lines 3g, 3h, and 3i from 3f	
<b>4</b>	Distributions for 2017 from Section D, line 7 \$	
<b>a</b>	Applied to underdistributions of prior years	
<b>b</b>	Applied to 2017 distributable amount	
<b>c</b>	Remainder Subtract lines 4a and 4b from 4	
<b>5</b>	Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions	
<b>6</b>	Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions	
<b>7</b>	<b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c	
<b>8</b>	Breakdown of line 7	
<b>a</b>	Excess from 2013. . . . .	
<b>b</b>	Excess from 2014. . . . .	
<b>c</b>	Excess from 2015. . . . .	
<b>d</b>	Excess from 2016. . . . .	
<b>e</b>	Excess from 2017. . . . .	

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

### Facts And Circumstances Test

#### 990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME	MISCELLANEOUS - 2013 AMOUNT \$ 359,062 2014 AMOUNT \$ 275,561 2015 AMOUNT \$ 318,470 2016 AMOUNT \$ 295,745 2017 AMOUNT \$ 795,907

2017

Open to Public  
InspectionSCHEDULE 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.

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

<b>Name of the organization</b> BOY SCOUTS OF AMERICA 312 - GREATER ST LOUIS AREA COUNCIL	<b>Employer identification number</b> 43-0652676
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<b>Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.</b>		
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.		
	<b>(a) Donor advised funds</b>	<b>(b) Funds and other accounts</b>
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?  Yes  No

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

<b>Part II Conservation Easements.</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 7.		
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1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

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

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

<b>Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.</b>		
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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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 in 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 . . . . .					
b Contributions . . . . .					
c Net investment earnings, gains, and losses					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .					

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

a Board designated or quasi-endowment ►

b Permanent endowment ►

c Temporarily restricted endowment ►

The percentages 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 . . . . .

b If "Yes" on 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

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

**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 . . . . .		3,098,842		3,098,842
b Buildings . . . . .		28,231,980	11,669,727	16,562,253
c Leasehold improvements				
d Equipment . . . . .		6,477,662	5,036,032	1,441,630
e Other . . . . .		43,544		43,544
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . ►				21,146,269

**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)		
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 12 )</b>		

**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)		
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 13 )</b>		

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
FAIR VALUE OF INT RATE SWAP	180,805
ASSET RETIREMENT OBLIGATION	659,942
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25 )</b>	<b>840,747</b>



**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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments . . . . .	2a	
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . .	5	

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

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

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

Part XIII Supplemental Information

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.

Return Reference	Explanation
See Additional Data Table	

## **Part XIII      Supplemental Information (continued)**

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 43-0652676

**Name:** BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCIL

### Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B	THE COUNCIL HOLDS REGISTRATION DUES FOR THE NATIONAL COUNCIL ON A TEMPORARY BASIS, AS WELL AS CERTAIN AMOUNTS FOR OTHER SCOUTING RELATED ORGANIZATIONS

## Supplemental Information

Return Reference	Explanation
PART X, LINE 2	GREATER ST LOUIS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC (GSLAC) AND THE GREATER ST LOUIS BOY SCOUTS TRUST FUND (TRUST FUND) CONSTITUTE QUALIFIED NOT-FOR-PROFIT ORGANIZATIONS UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND ARE, THEREFORE, EXEMPT FROM FEDERAL INCOME TAXES. HOWEVER, GSLAC AND THE TRUST FUND ARE SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME. GSLAC AND THE TRUST FUND DO NOT HAVE UNRELATED BUSINESS TAXABLE INCOME. THE COUNCIL HAS EVALUATED ITS TAX POSITIONS, EXPIRING STATUTES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS AND BELIEVES THAT NO PROVISION FOR INCOME TAXES IS NECESSARY, AT THIS TIME, TO COVER ANY UNKNOWN TAX POSITIONS.

SCHEDULE G  
(Form 990 or 990-EZ)Supplemental Information Regarding  
Fundraising or Gaming Activities

OMB No 1545-0047

2017

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceComplete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the  
organization entered more than \$15,000 on Form 990-EZ, line 6a

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Name of the organization  
BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCIL

Employer identification number

43-0652676

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

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

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

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

**Part II Fundraising Events.** Complete if the organization answered "Yes" 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>EAGLE RECOGNITION</b> (event type)	(b) Event #2 <b>WINE TASTING &amp; AUCTION</b> (event type)	(c) Other events <b>6</b> (total number)	(d) Total events (add col (a) through col (c))
<b>Revenue</b>				
1 Gross receipts . . . . .	713,442	112,795	579,000	1,405,237
2 Less Contributions . . . . .	713,442	112,795	270,340	1,096,577
3 Gross income (line 1 minus line 2) . . . . .			308,660	308,660
<b>Direct Expenses</b>				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .				
6 Rent/facility costs . . . . .		11,742	2,160	13,902
7 Food and beverages . . . . .		17,331	15,068	32,399
8 Entertainment . . . . .				
9 Other direct expenses . . . . .	70,788	3,235	218,548	292,571
10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				338,872
11 Net income summary Subtract line 10 from line 3, column (d) . . . . .				-30,212

**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))
<b>Revenue</b>				
1 Gross revenue . . . . .				
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 conducts gaming activities \_\_\_\_\_

Yes  No

a Is the organization licensed to conduct gaming activities in each of these states?

b If "No," explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

Yes  No

b If "Yes," explain \_\_\_\_\_

**11** Does the organization conduct 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 conducted in

<b>a</b>	The organization's facility	13a	%
<b>b</b>	An outside facility	13b	%

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

Name ► .....  
 Address ► .....

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

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

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

Name ► .....  
 Address ► .....

**16** Gaming manager information

Name ► .....  
 Gaming manager compensation ► \$ .....

Description of services provided ► .....

Director/officer  Employee  Independent contractor

**17** Mandatory distributions

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

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

**Part IV Supplemental Information.** 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 provide any additional information (see instructions).

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

**Schedule I  
(Form 990)**Department of the  
Treasury  
Internal Revenue Service**Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States**

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

► Attach to Form 990.

► Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2017****Open to Public  
Inspection**

Name of the organization

BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCIL

Employer identification number

43-0652676

**Part I General Information on Grants and Assistance**

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

 Yes  No

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

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22  
Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) CAMPERSHIPS	1143	103,863		COMPARABLE COST	
(2) MEMBERSHIP ASSISTANCE	4037	156,608		COMPARABLE COST	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2	CAMPERSHIP AND MEMBERSHIP GRANTS ARE APPROVED BY AN OUTSIDE COMMITTEE OF SCOUTING VOLUNTEERS

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ► Attach to Form 990.  
 ► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2017****Open to Public Inspection**Name of the organization  
BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCILEmployer identification number  
43-0652676**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

**a** Receive a severance payment or change-of-control payment?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

**a** The organization?

**b** Any related organization?

If "Yes," on line 5a or 5b, describe in Part III

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

**a** The organization?

**b** Any related organization?

If "Yes," on line 6a or 6b, describe in Part III

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

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

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

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

**Part III Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 1A	THE SCOUT EXECUTIVE AND OTHER REPRESENTATIVES OCCASIONALLY ATTEND EVENTS ON BEHALF OF THE COUNCIL WHERE SPOUSES ARE EXPECTED TO ATTEND AND PARTICIPATE IN THE EVENT. IN THESE SITUATIONS, THE REPRESENTATIVE IS REIMBURSED FOR THE EXPENSES INCURRED BY THEIR SPOUSE TO ATTEND THE EVENT. THE SAME DOCUMENTATION REQUIREMENTS THAT APPLY TO THE COUNCIL REPRESENTATIVE APPLY TO THE SPOUSE'S TRAVEL EXPENSES. THE SCOUT EXECUTIVE'S CLUB MEMBERSHIP IS FOR THE PURPOSE OF ADVANCING THE COUNCIL'S MISSION BY MEETING WITH MEMBERS OF THE COMMUNITY, INCLUDING, BUT NOT LIMITED TO, MAJOR DONORS AND PHILANTHROPISTS, BUSINESS PARTNERS, AND OTHER COMMUNITY LEADERS. THE COUNCIL PROVIDES ON-SITE HOUSING AT CAMP FOR THE DIRECTOR OF SUPPORT SERVICES. THE HOUSING IS INCLUDED IN THE INDIVIDUAL COMPENSATION AND IS A PART OF THEIR EMPLOYMENT LETTER.
PART II, COLUMN C, LINE II	FOR EACH EMPLOYEE LISTED, THIS COLUMN AND ROW INCLUDES THE INCREASE IN THE ACTUARIAL VALUE OF THE BENEFIT ACCRUAL IN THE BOY SCOUTS OF AMERICA RETIREMENT PLAN AS CALCULATED BY THE BOY SCOUTS OF AMERICA, A SEPARATE ENTITY, BUT REQUIRED TO BE REPORTED BY THE GREATER ST. LOUIS AREA COUNCIL ON ITS FORM 990. THIS INCREASE IN THE ACTUARIAL VALUE OF THE BENEFIT ACCRUAL DOES NOT RESULT IN ANY CHANGE IN THE FUTURE BENEFIT TO THE EMPLOYEES LISTED.

**Schedule K  
(Form 990)****Supplemental Information on Tax-Exempt Bonds**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

► Attach to Form 990.

► Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2017**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCIL

Employer identification number

43-0652676

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	ST LOUIS COUNTY PORT AUTHORITY	72-1615439	NONEAVAIL	12-13-2006	3,400,000	CAMP LAND AND BUILDING IMPROVEMENTS		X		X		X

**Part II Proceeds**

		A	B	C	D
		1	2	3	4
1	Amount of bonds retired . . . . .		1,468,691		
2	Amount of bonds legally defeased . . . . .				
3	Total proceeds of issue . . . . .		3,400,000		
4	Gross proceeds in reserve funds . . . . .				
5	Capitalized interest from proceeds . . . . .				
6	Proceeds in refunding escrows . . . . .				
7	Issuance costs from proceeds . . . . .		70,498		
8	Credit enhancement from proceeds . . . . .				
9	Working capital expenditures from proceeds . . . . .				
10	Capital expenditures from proceeds . . . . .		3,329,502		
11	Other spent proceeds . . . . .				
12	Other unspent proceeds . . . . .				
13	Year of substantial completion . . . . .		2007		

		Yes	No	Yes	No	Yes	No	Yes	No
		A	B	C	D				
14	Were the bonds issued as part of a current refunding issue? . . . . .		X						
15	Were the bonds issued as part of an advance refunding issue? . . . . .		X						

		Yes	No	Yes	No	Yes	No	Yes	No
		A	B	C	D				

		Yes	No	Yes	No	Yes	No	Yes	No
		A	B	C	D				
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X						

**Part III Private Business Use (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? . . . . .								
c Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? . . . . .								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ►								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ►								
6 Total of lines 4 and 5 . . . . .								
7 Does the bond issue meet the private security or payment test? . . . . .		X						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2? . . . . .								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2? . . . . .		X						

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X						
2 If "No" to line 1, did the following apply? . . . . .								
a Rebate not due yet? . . . . .		X						
b Exception to rebate? . . . . .		X						
c No rebate due? . . . . .	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
3 Is the bond issue a variable rate issue? . . . . .	X							
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .		X						
b Name of provider . . . . .								
c Term of hedge . . . . .								
d Was the hedge superintegrated? . . . . .								
e Was the hedge terminated? . . . . .								

**Part IV Arbitrage (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
		X						
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider . . . . .								
c Term of GIC . . . . .								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148? . . . .		X						

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
		X						
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?								

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
SCHEDULE K, PART I, BOND ISSUES	(A) ISSUER NAME ST LOUIS COUNTY PORT AUTHORITY (F) DESCRIPTION OF PURPOSE CAMP LAND AND BUILDING IMPROVEMENT

Return Reference	Explanation
SCHEDULE K, PART IV, ARBITRAGE	AS ALL BOND PROCEEDS HAVE BEEN EXPENDED, THE COUNCIL NO LONGER HAS PROCEDURES IN PLACE TO MONITOR COMPLIANCE WITH SECTION 148, AS NO ARBITRAGE CAN OCCUR

SCHEDULE M  
(Form 990)

## Noncash Contributions

OMB No 1545-0047

2017

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

► Attach to Form 990.

►Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceName of the organization  
BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCIL

Employer identification number

43-0652676

## Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ► ( PROPERTY, EQUIPMENT, AND OTHER ASSETS DUE TO MERGER )	X	1	4,996,212	FMV
26 Other ► ( PLASTIC BAGS - SCOUTING FOR FOOD )	X	1	30,000	FMV
27 Other ► ( _____ )				
28 Other ► ( _____ )				

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

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it  
must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt  
purposes for the entire holding period? . . . . .

	Yes	No
30a		No
31		No
32a		No

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions? . . . . .

b If "Yes," describe in Part II

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

**Part II****Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B)	THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

BOY SCOUTS OF AMERICA

312 - GREATER ST LOUIS AREA COUNCIL

**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](http://www.irs.gov/form990).

**2017****Open to Public  
Inspection****Employer identification number**

43-0652676

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART III, LINE 3	EFFECTIVE DECEMBER 2016, LEWIS AND CLARK COUNCIL, INC , BOY SCOUTS OF AMERICA MERGED INTO GREATER ST LOUIS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC AND GREATER ST LOUIS AREA COUNCIL, BOY SCOUTS OF AMERICA, INC IS THE SURVIVING CORPORATION

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS	<p>TRADITIONAL SCOUTING TRADITIONAL SCOUTING PROGRAMS PROVIDE AGE APPROPRIATE EDUCATIONAL OPPORTUNITIES FOR BOYS AND YOUNG ADULTS TO BUILD CHARACTER, TO TRAIN IN THE RESPONSIBILITIES OF PARTICIPATING CITIZENSHIP, AND TO DEVELOP PERSONAL FITNESS CUB SCOUTS - INCLUDES LION CUBS, YEAR BEFORE FIRST GRADE, AND TIGER CUBS, ARE A FAMILY- AND HOME-CENTERED PROGRAM THAT TEACHES ETHICAL DECISION-MAKING SKILLS FOR FIRST-GRADE (OR 7-YEAR OLD) BOYS, EMPHASIZES SHARED LEADERSHIP, LEARNING ABOUT THE COMMUNITY, AND FAMILY UNDERSTANDING CUB SCOUTS IS A</p> <p>FAMILY- AND HOME-CENTERED PROGRAM THAT DEVELOPS ETHICAL DECISION-MAKING SKILLS FOR BOYS IN THE SECOND THROUGH FIFTH GRADES (OR WHO ARE 8, 9, AND 10 YEARS OLD), EMPHASIZES CHARACTER DEVELOPMENT, CITIZENSHIP TRAINING, AND PERSONAL FITNESS BOY SCOUTING - A PROGRAM FOR BOYS 11 THROUGH 17 YEARS OLD DESIGNED TO ACHIEVE SCOUTING'S AIMS OF CHARACTER DEVELOPMENT, C</p> <p>CITIZENSHIP TRAINING AND PERSONAL FITNESS THROUGH A VIGOROUS OUTDOOR PROGRAM AND PEER GROUP</p> <p>LEADERSHIP WITH THE COUNSEL OF ADULT SCOUTMasters VARSITY SCOUTING - AN ACTIVE, EXCITING PROGRAM FOR YOUNG MEN 14 THROUGH 17 YEARS OLD BUILT AROUND FIVE PROGRAM FIELDS OF EMPHASIS</p> <p>S ADVANCEMENT, HIGH ADVENTURE, PERSONAL DEVELOPMENT, SERVICE, SPECIAL PROGRAMS AND EVENTS</p> <p>VENTURING - A PROGRAM FOR YOUNG WOMEN AND MEN AGE 14 (OR HAVE COMPLETED THE EIGHTH GRADE</p> <p>) THROUGH AGE 20 PROVIDING POSITIVE EXPERIENCES THROUGH EXCITING AND MEANINGFUL YOUTH-RUN ACTIVITIES THAT HELP THEM PURSUE THEIR SPECIAL INTERESTS, GROW BY TEACHING OTHERS, AND DEVELOP LEADERSHIP SKILLS AS OF DECEMBER 31, 2017, THERE WERE 37,155 YOUTHS IN TRADITIONAL SCOUTING DURING 2017, OUR SCOUTS PUT THE SCOUTING SPIRIT INTO ACTION BY COLLECTING MORE THAN 19 MILLION FOOD ITEMS DURING THE SCOUTING FOR FOOD DRIVE IN NOVEMBER</p>

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	THE FOLLOWING BOARD MEMBERS HAVE BUSINESS RELATIONSHIPS A COUNCIL VICE PRESIDENTS DAVID L STEWARD AND MICHAEL F NEIDORFF B COUNCIL VICE PRESIDENT L B ECKELKAMP JR , COUNCIL ATTORNEY STEVEN P KUENZEL, AND COUNCIL COMMISSIONER LOUIS B ECKELKAMP III C COUNCIL V ICE PRESIDENT MICHAEL F NEIDORFF AND EXECUTIVE BOARD MEMBER DEAN MUELLER D COUNCIL VICE PRESIDENT MICHAEL F NEIDORFF AND DISTRICT CHAIRMAN JONATHAN DALTON THE FOLLOWING HAVE F AMILY RELATIONSHIPS COUNCIL VICE PRESIDENT L B ECKELKAMP JR AND EXECUTIVE COUNCIL COMMISSIONER LOUIS B ECKELKAMP III

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE AUDIT COMMITTEE OF THE EXECUTIVE BOARD REVIEWS FORM 990 WITH MANAGEMENT AND THE EXTERNAL AUDITORS THAT PREPARE IT, VOTES ITS ACCEPTANCE, AND PRESENTS IT TO THE EXECUTIVE COMMITTEE FOR THEIR APPROVAL

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	EXECUTIVE BOARD MEMBERS MAKE KNOWN AND EXCUSE THEMSELVES FROM DISCUSSIONS AND VOTES IN WHICH THEY HAVE A CONFLICT OF INTEREST. ANNUAL CONFLICT OF INTEREST FORMS ARE SIGNED BY THE BOARD, OFFICERS, AND HIGHEST COMPENSATED EMPLOYEES AND REVIEWED BY THE COUNCIL

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION FOR ALL PROFESSIONAL EMPLOYEES FALLS WITHIN GUIDELINES ESTABLISHED BY THE NATIONAL COUNCIL, BOY SCOUTS OF AMERICA THESE GUIDELINES ARE PUBLISHED ANNUALLY THE NATIONAL COUNCIL ENGAGES TOWERS WATSON TO EVALUATE THE PROPRIETY OF THESE GUIDELINES USING DATA FOR COMPARABLE POSITIONS COMPENSATION FOR THE SCOUT EXECUTIVE/CEO (TOP MANAGEMENT OFFICIAL) IS DETERMINED BY THE COMPENSATION COMMITTEE OF THE EXECUTIVE BOARD, ADVISED IN WRITING BY THE REGIONAL DIRECTOR OF THE NATIONAL COUNCIL, USING THESE GUIDELINES

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	BAD DEBT EXPENSE -5,054 CHANGE IN THE FAIR VALUE OF THE INTEREST RATE SWAP 55,310

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	YES, THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT. THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT PROCESS OR SELECTION PROCESS DURING THE CURRENT TAX YEAR

**SCHEDULE R  
(Form 990)**

## Related Organizations and Unrelated Partnerships

- Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
► Attach to Form 990.
- Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2017

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

BOY SCOUTS OF AMERICA  
312 - GREATER ST LOUIS AREA COUNCIL

**Employer identification number**

43-0652676

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

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

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

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

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

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

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

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

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

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s) . . . . .
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

	Yes	No
1a		No
1b		No
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j	Yes	
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No
1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) GREATER ST LOUIS BOY SCOUT TRUST FUND	C	1,553,998	SPENDING RULE

**Part VI** **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37

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

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**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

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