

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

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

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

C Name of organization
BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2301 13TH STREET NW
 City or town, state or province, country, and ZIP or foreign postal code
CANTON, OH 44708
F Name and address of principal officer: **DAVID P. TRUAX**
2301 13TH ST NW, CANTON, OH 44708

D Employer identification number

E Telephone number
330-580-4272

G Gross receipts \$ **3,401,523.**

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

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

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

J Website: **WWW.BUCKEYECOUNCIL.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1959** **M** State of legal domicile: **OH**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	48
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	48
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	114
	6	Total number of volunteers (estimate if necessary)	6	3181
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	1,784,268.	769,648.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	981,870.	1,147,815.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	109,197.	203,704.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,690,023.	2,727,288.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	19,231.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,172,943.	1,215,067.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	10,877.	24.
16b		Total fundraising expenses (Part IX, column (D), line 25) 155,606.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,030,165.	1,205,300.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,233,216.	2,482,921.
19		Revenue less expenses. Subtract line 18 from line 12	1,456,807.	244,367.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	9,666,545.	10,467,070.
	22	Net assets or fund balances. Subtract line 21 from line 20	698,757.	961,936.
			8,967,788.	9,505,134.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer *[Signature]* Date **11/14/14**
DAVID P. TRUAX, SCOUT EXECUTIVE
 Type or print name and title

Paid: Print/Type preparer's name **MICHAEL S. HOOVER** Preparer's signature *[Signature]* Date **11/12/14** Check if self-employed PTIN **P00033987**

Preparer Use Only: Firm's name **HILL, BARTH & KING LLC** Firm's EIN **34-1897225**
 Firm's address **119 EAST STATE STREET ALLIANCE, OH 44601** Phone no. **(330) 821-2150**

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 [X]

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,249,922. including grants of \$ 62,530.) (Revenue \$ 1,148,447.) THE BUCKEYE COUNCIL'S SINGLE PURPOSE IS TO PROVIDE PROGRAMS, MANAGEMENT AND SUPPORT FOR THE VARIOUS SCOUTING UNITS WITHIN ITS GEOGRAPHICAL AREA. AS OF DECEMBER 31, 2013, THIS INCLUDED 139 CUB SCOUT PACKS CONSISTING OF 1,168 TIGER CUBS, 2,468 CUB SCOUTS, AND 2,216 WEBELOS. IT ALSO INCLUDED 2,219 BOY SCOUTS IN 120 BOY SCOUT TROOPS, 363 VENTURE SCOUTS IN 28 VENTURE CREWS, AND 434 EXPLORERS IN 15 EXPLORER POSTS. THIS TOTALS 8,868 YOUTH AND 302 UNITS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses 2,249,922.

Part IV Checklist of Required Schedules

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

**BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL**

Form 990 (2013)

** - *****

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
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) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RICK ARNOLD EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(2) KEITH BENNETT EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(3) TINA BESKID EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(4) BRUCE BOYLE EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(5) MARK CASPER EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(6) ANTHONY CODISPODI EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(7) SCOTT DODDS EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(8) LYNN HAMILTON EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(9) ALAN HAROLD EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(10) JOHN HARRIS EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(11) KARL HENLEY EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(12) TOM HILT EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(13) E.W. HOWLEY EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(14) DAMON KELLER EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(15) PAUL MOODISPAW EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(16) CHUCK MOYER EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(17) ROGER MOYER EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	

**BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL**

Form 990 (2013)

** - *****

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BOB O'DONNELL EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(19) BRYAN RICE EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(20) ROBERT ROWND EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(21) WILLIAM SCHAUER EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(22) DOUG SIBILA EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(23) GARY SOBOTKA EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(24) MARK STERLING EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(25) STEVE WILDER EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
(26) JOHN ZEEK EXECUTIVE BOARD MEMBER	0.50	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							136,777.	0.	106,863.	
d Total (add lines 1b and 1c)							136,777.	0.	106,863.	

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 **1**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SPG INC 6239 FRANK AVE NW, NORTH CANTON, OH 44720	GENERAL CONSTRUCTION	447,090.
BERLIN CONSTRUCTION, 4740 TOWNSHIP ROAD 356, MILLERBURG, OH 44654	CARPENTRY, SIDING, ROOFING, PAINTING AN	313,300.
RIZZI DISTRIBUTORS INC 689 SOUTH ARLINGTON STREET, AKRON, OH 44306	KITCHEN EQUIPMENT	260,440.
CARPENTER HEATING & COOLING, 946 COOKSON AVE SE, NEW PHILADELPHIA, OH 44663	HVAC INSTALLATION	204,810.
PAULI ELECTRIC 1930 S. FREEDOM AVENUE, ALLIANCE, OH 44601	ELECTRICAL INSTALLATION	175,603.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **6**

SEE PART VII, SECTION A CONTINUATION SHEETS

**BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL**

Form 990

** - * * * * *

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) JOHN TOPE DISTRICT CHAIRMAN	0.50	X						0.	0.	0.
(28) MARK HEIL DISTRICT CHAIRMAN	0.50	X						0.	0.	0.
(29) DOUG CRAWFORD DISTRICT CHAIRMAN	0.50	X						0.	0.	0.
(30) TERRY MCCOY DISTRICT CHAIRMAN	0.50	X						0.	0.	0.
(31) COLIN APPLEBY OA LODGE CHIEF	0.50	X						0.	0.	0.
(32) TONY MILLER OA LODGE ADVISOR	0.50	X						0.	0.	0.
(33) GREG SWINEHART PIPESTONE REPRESENTATIVE	0.50	X						0.	0.	0.
(34) SCOTT ALLEN PRESIDENT	1.00	X		X				0.	0.	0.
(35) TOM HUGHES COUNCIL COMMISSIONER	1.00	X		X				0.	0.	0.
(36) DUSTIN VRABEL VP - ADMINISTRATION	1.00	X		X				0.	0.	0.
(37) RICHARD BROWN VP - MARKETING	1.00	X		X				0.	0.	0.
(38) WILSON ROWND VP - PROPERTIES	1.00	X		X				0.	0.	0.
(39) CHRISTOPHER FELLER VP - RISK MANAGEMENT	1.00	X		X				0.	0.	0.
(40) SCOTT SANDROCK VP - OPERATIONS	1.00	X		X				0.	0.	0.
(41) LAURENCE BOVE VP - RELATIONSHIPS	1.00	X		X				0.	0.	0.
(42) CHRISTINE SMITH VP - SCOUTREACH	1.00	X		X				0.	0.	0.
(43) MICHAEL KREW VP - PROGRAM	1.00	X		X				0.	0.	0.
(44) PHIL FRANCIS VP - FINANCE	1.00	X		X				0.	0.	0.
(45) GENE THORN COUNCIL TREASURER	1.00	X		X				0.	0.	0.
(46) PHIL FRANCIS ASSISTANT TREASURER	1.00	X		X				0.	0.	0.
Total to Part VII, Section A, line 1c										

**BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL**

Form 990 (2013)

** - *****

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 65,649.				
	b Membership dues	1b				
	c Fundraising events	1c 38,535.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 665,464.				
	g Noncash contributions included in lines 1a-1f: \$	8,304.				
	h Total. Add lines 1a-1f		769,648.			
Program Service Revenue	2 a <u>SUMMER CAMP</u>	Business Code 900099	886,882.	886,882.		
	b <u>VARIOUS</u>	900099	212,871.	212,871.		
	c <u>DAY CAMP</u>	900099	48,062.	48,062.		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		1,147,815.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		37,721.		37,721.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		865.		865.	
	6 a Gross rents	(i) Real	31,082.			
		(ii) Personal				
		b Less: rental expenses	0.			
		c Rental income or (loss)	31,082.			
	d Net rental income or (loss)		31,082.		31,082.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	328,010.			
		(ii) Other	550.			
		b Less: cost or other basis and sales expenses	162,577.	0.		
		c Gain or (loss)	165,433.	550.		
	d Net gain or (loss)		165,983.		165,983.	
	8 a Gross income from fundraising events (not including \$ 38,535. of contributions reported on line 1c). See Part IV, line 18	a	829,631.			
		b Less: direct expenses	510,948.			
c Net income or (loss) from fundraising events			318,683.		318,683.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	1,342.				
	b Less: cost of goods sold	710.				
	c Net income or (loss) from sales of inventory		632.	632.		
11 a <u>OIL & GAS REVENUE</u>	Business Code 900099	235,919.			235,919.	
	b <u>MISCELLANEOUS</u>	900099	9,659.	9,659.		
	c <u>WEB SITE & E-COMMERCE</u>	900099	9,281.	9,281.		
	d All other revenue					
	e Total. Add lines 11a-11d		254,859.			
12 Total revenue. See instructions.		2,727,288.	1,167,387.	0.	790,253.	

**BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL**

Form 990 (2013)

** - * * * * * Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	62,530.	62,530.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	148,585.	135,227.	2,764.	10,594.
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	803,675.	745,781.	11,978.	45,916.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	48,522.	44,433.	846.	3,243.
9 Other employee benefits	113,889.	104,485.	1,945.	7,459.
10 Payroll taxes	100,396.	93,962.	1,331.	5,103.
11 Fees for services (non-employees):				
a Management				
b Legal	12,136.	11,045.	226.	865.
c Accounting	11,668.		11,668.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	24.			24.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	21,550.	19,446.	370.	1,734.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	146,547.	143,322.	667.	2,558.
17 Travel	87,873.	82,485.	1,048.	4,340.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	102,943.	101,456.	308.	1,179.
20 Interest	10,854.	9.	10,707.	138.
21 Payments to affiliates	25,586.		25,586.	
22 Depreciation, depletion, and amortization	172,044.	156,577.	3,200.	12,267.
23 Insurance	66,710.	62,525.	2,735.	1,450.
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 SUPPLIES	297,430.	293,011.	148.	4,271.
b REPAIRS AND MAINTENANCE	90,821.	88,842.	409.	1,570.
c RECOGNITION AND AWARDS	85,605.	43,105.	10.	42,490.
d MISCELLANEOUS	25,968.	23,608.	884.	1,476.
e All other expenses	47,565.	38,073.	563.	8,929.
25 Total functional expenses. Add lines 1 through 24e	2,482,921.	2,249,922.	77,393.	155,606.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL**

Form 990 (2013)

** - ***** Page **11**

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	389,146.	1	431,294.	
	2 Savings and temporary cash investments	477,407.	2	42,472.	
	3 Pledges and grants receivable, net	1,209,366.	3	616,983.	
	4 Accounts receivable, net	15,422.	4	26,281.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use	54,913.	8	34,960.	
	9 Prepaid expenses and deferred charges	76,873.	9	53,312.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,339,749.			
	b Less: accumulated depreciation	10b 5,363,896.	4,622,302.	10c	5,975,853.
	11 Investments - publicly traded securities	2,821,116.	11	3,285,915.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	9,666,545.	16	10,467,070.		
Liabilities	17 Accounts payable and accrued expenses	483,043.	17	90,811.	
	18 Grants payable		18		
	19 Deferred revenue	116,902.	19	58,709.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	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	690,200.	
	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	98,812.	25	122,216.	
	26 Total liabilities. Add lines 17 through 25	698,757.	26	961,936.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	3,940,869.	27	5,028,410.	
	28 Temporarily restricted net assets	1,157,019.	28	598,900.	
	29 Permanently restricted net assets	3,869,900.	29	3,877,824.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
	33 Total net assets or fund balances	8,967,788.	33	9,505,134.	
	34 Total liabilities and net assets/fund balances	9,666,545.	34	10,467,070.	

Form **990** (2013)

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)	2,727,288.
2	Total expenses (must equal Part IX, column (A), line 25)	2,482,921.
3	Revenue less expenses. Subtract line 2 from line 1	244,367.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	8,967,788.
5	Net unrealized gains (losses) on investments	232,979.
6	Donated services and use of facilities	60,000.
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	9,505,134.

Part XII Financial Statements and Reporting

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

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

Form **990** (2013)

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,098,657.	1,074,471.	1,499,950.	1,784,268.	769,648.	6,226,994.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,098,657.	1,074,471.	1,499,950.	1,784,268.	769,648.	6,226,994.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,381,975.
6 Public support. Subtract line 5 from line 4.						4,845,019.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1,098,657.	1,074,471.	1,499,950.	1,784,268.	769,648.	6,226,994.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	181,555.	130,767.	87,496.	77,146.	69,668.	546,632.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	18,256.	33,191.	312,979.	441,346.	254,859.	1,060,631.
11 Total support. Add lines 7 through 10						7,834,257.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	61.84 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	63.06 %
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL

Employer identification number

-***

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL	Employer identification number **-*****
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DEUBLE (GEORGE) FOUNDATION 5757 MAYFAIR RD, P.O. BOX 2288 CANTON, OH 44720-1546	\$ 108,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	GAULT, STANLEY 407 W. WAYNE AVE WOOSTER, OH 44691-1581	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	HOOVER (W HENRY) CHARITABLE TRUST C/O KEY BANK NA, 126 CENTRAL PLAZA SOUTH CANTON, OH 44702	\$ 22,483.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PRICE (HARLEY C & MARY HOOVER) FOUNDATION C/O KEY BANK NA, 126 CENTRAL PLAZA SOUTH CANTON, OH 44702	\$ 28,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	RUMBERGER (DOUGLAS & GLORIA) FOUNDATION C/O KELLY GUTIERREZ, 2372 VIEWRIDGE PLACE ESCONDIDO, CA 92026	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	UNITED WAY OF GREATER STARK COUNTY 4825 HIGBEE AVE NW CANTON, OH 44718	\$ 28,554.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization
BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL

Employer identification number
****-*******

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	DAVID (PAUL & CAROL) FOUNDATION 4048 DRESSLER RD NW SUITE 200 CANTON, OH 44718-2784	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL	Employer identification number ** - * * * * *
--	--

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL	Employer identification number ** - * * * * *
--	--

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization **BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL**

Employer identification number
**** - * * * * ***

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

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

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

Yes No

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

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

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

Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1
- ▶ \$ _____
- (ii) Assets included in Form 990, Part X
- ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1
- ▶ \$ _____
- b Assets included in Form 990, Part X
- ▶ \$ _____

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CUSTODIAL ACCOUNTS	122,216.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	122,216.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	3,020,267.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a 232,979.		
b	Donated services and use of facilities	2b 60,000.		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	292,979.
3	Subtract line 2e from line 1		3	2,727,288.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,727,288.

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

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

1	Total expenses and losses per audited financial statements		1	2,482,921.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	2,482,921.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,482,921.

Part XIII Supplemental Information.

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

PART V, LINE 4:

EXPLANATION: THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS IS TO PROVIDE INCOME TO SUPPORT THE OPERATIONS OF THE COUNCIL UTILIZING THE INVESTMENT EARNINGS FROM THE FUNDS.

PART X, LINE 2:

EXPLANATION: THE COUNCIL ADHERES TO THE PROVISIONS OF FASB ASC 740-10-25 AND THE RELATED SUBSECTIONS. UNDER THIS AUTHORITATIVE ACCOUNTING GUIDANCE, AN ORGANIZATION MUST RECOGNIZE THE BENEFIT ASSOCIATED WITH POSITIONS TAKEN FOR TAX PURPOSES WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED. THE COUNCIL DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN INCOME TAX POSITIONS AND, ACCORDINGLY, IT WILL NOT

Part XIII Supplemental Information *(continued)*

RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. FOR THE YEARS ENDED
DECEMBER 31 2013 AND 2012, THERE WERE NO INTEREST OR PENALTIES RECORDED OR
INCLUDED IN THE COUNCILS FINANCIAL STATEMENTS. ANY INTEREST RECOGNIZED
ASSOCIATED WITH A TAX POSITION WOULD BE CLASSIFIED AS INTEREST EXPENSE IN
THE COUNCIL'S STATEMENT OF CHANGES IN NET ASSETS, AND ANY PENALTIES
RECOGNIZED ASSOCIATED WITH A TAX POSITION WOULD BE CLASSIFIED AS OTHER
EXPENSE IN THE COUNCIL'S STATEMENT OF CHANGES IN NET ASSETS. CURRENTLY,
THE 2010, 2011 AND 2012

TAX YEARS ARE OPEN AND SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE
SERVICE. HOWEVER, THE COUNCIL IS NOT CURRENTLY UNDER AUDIT NOR HAS THE
COUNCIL BEEN CONTACTED BY ANY JURISDICTION.

BOY SCOUTS OF AMERICA 436 BUCKEYE

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		POPCORN & CAMP CARD SALES (event type)	SPORTSMEN'S CLASSIC (SHOW) (event type)	3 (total number)	
Revenue	1 Gross receipts	819,756.	41,562.	6,848.	868,166.
	2 Less: Contributions		35,782.	2,753.	38,535.
	3 Gross income (line 1 minus line 2)	819,756.	5,780.	4,095.	829,631.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes		3,031.		3,031.
	6 Rent/facility costs		907.		907.
	7 Food and beverages		894.	429.	1,323.
	8 Entertainment				
	9 Other direct expenses	501,073.	948.	3,666.	505,687.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				510,948.
11 Net income summary. Subtract line 10 from line 3, column (d)				318,683.	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization **BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL**

Employer identification number
-***

Part I Questions Regarding Compensation

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

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

Schedule J (Form 990) 2013

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
WILLIAM SCHAUER	BOARD MEMBER	34,506.	SCHAUER INS		X
DAMON KELLER	BOARD MEMBER	33,528.	GENERAL COM		X
JOHN HARRIS	BOARD MEMBER	100,693.	SOL HARRIS/		X
MARK STERLING	BOARD MEMBER	60,353.	BEAVER EXCA		X

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: WILLIAM SCHAUER

(D) DESCRIPTION OF TRANSACTION: SCHAUER INSURANCE GROUP - INSURANCE

(A) NAME OF PERSON: DAMON KELLER

(D) DESCRIPTION OF TRANSACTION: GENERAL COMMERCIAL CORP - PRIZES AND GIFTS

(A) NAME OF PERSON: JOHN HARRIS

(D) DESCRIPTION OF TRANSACTION: SOL HARRIS/DAY ARCHITECTS & HDGB CONSTRUCTION INC. - CONSTRUCTION MANAGEMENT SERVICES & CONSTRUCTION SERVICES

(A) NAME OF PERSON: MARK STERLING

(D) DESCRIPTION OF TRANSACTION: BEAVER EXCAVATING COMPANY - SITE GRADING

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

BOY SCOUTS OF AMERICA 436 BUCKEYE
COUNCIL

Employer identification number
-***

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

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

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

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

FORM 990, PART VI, SECTION A, LINE 2:

EXPLANATION: THE ORGANIZATION PURCHASES INSURANCE, PRIZES AND GIFTS, AND
LAWN MAINTENANCE SERVICE THROUGH THREE SEPARATE BOARD MEMBERS. THE
ORGANIZATION ALSO PURCHASES LEGAL SERVICES THROUGH THE COUNCIL'S LEGAL
COUNSEL AND THE COUNCIL'S VICE PRESIDENT OF ADMINISTRATION. THE COUNCIL
PURCHASES EMPLOYEE BENEFITS THROUGH THE IMMEDIATE PAST COUNCIL PRESIDENT.
THE COUNCIL PURCHASES CONSTRUCTION SERVICES AND CONSTRUCTION MANAGEMENT
SERVICES THROUGH TWO SEPARATE BOARD MEMBERS.

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

EXPLANATION: ACTIVE MEMBERS MAY ELECT THE MEMBERS OF THE GOVERNING BODY,

Name of the organization **BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL**

Employer identification number
-***

AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY.

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

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

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

EXPLANATION: ACTIVE MEMBERS MAY VOTE AT THE ANNUAL MEETING TO RECEIVE AND APPROVE FINANCIAL STATEMENTS SHOWING THE FINANCIAL POSITION OF THE CORPORATION AS OF THE CLOSE OF ITS MOST RECENT COMPLETE FISCAL YEAR AND THE RESULTS OF OPERATIONS DURING SUCH YEAR, AND TRANSACTING SUCH OTHER BUSINESS AS MAY COME BEFORE THE MEETING. ACTIVE MEMBERS MAY VOTE IN OTHER REGULAR MEETINGS AND SPECIAL MEETINGS, INCLUDING PROPOSALS TO MERGE OR CONSOLIDATE.

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

EXPLANATION: A COPY OF THE FORM 990 WAS PROVIDED TO THE SCOUT EXECUTIVE WHO THEN PRESENTED A DRAFT COPY OF THE RETURN TO INDIVIDUALS OF THE ORGANIZATION'S AUDIT COMMITTEE AND EXECUTIVE BOARD FOR REVIEW AND QUESTIONS.

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

EXPLANATION: THE CONFLICT OF INTEREST POLICY IS PUBLISHED ANNUALLY FOR MEMBERS OF THE EXECUTIVE BOARD AND EACH MEMBER SIGNS A CONFLICT OF INTEREST STATEMENT.

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

EXPLANATION: THE BUCKEYE COUNCIL FOLLOWS THE BSA NATIONAL PLAN. THE BOARD PRESIDENT APPOINTS THE COMPENSATION AND BENEFITS COMMITTEE TO REVIEW AND

Name of the organization **BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL**

Employer identification number
-***

APPROVE THE PROCESS.

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

EXPLANATION: THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE AT THE ORGANIZATION'S OFFICE UPON REQUEST. THE ORGANIZATION'S 990 IS AVAILABLE ON THE BUSINESS WEBSITE.

FORM 990, PART XII, LINE 2C, FINANCIAL STATEMENTS AND REPORTING

EXPLANATION: THE FINANCIAL STATEMENTS WERE AUDITED BY AN INDEPENDENT ACCOUNTANT. THE ORGANIZATION HAS AN AUDIT COMMITTEE THAT OVERSEES THE AUDIT AND THE FINAL REPORT. THIS PROCESS IS THE SAME AS IT WAS IN THE PREVIOUS YEAR.

FORM 990, PART VI, SECTION A, LINE 1A - EXPLANATION OF DELEGATED BOARD

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

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

THE EXECUTIVE COMMITTEE OF THE EXECUTIVE BOARD SHALL HAVE AND MAY EXERCISE ALL THE NECESSARY POWERS OF THE EXECUTIVE BOARD IN THE

Name of the organization BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL

Employer identification number **_*****

MANAGEMENT OF THE CORPORATION DURING THE INTERVALS BETWEEN THE MEETINGS

OF THE EXECUTIVE BOARD, BUT IN NO EVENT SHALL THE EXECUTIVE COMMITTEE

ACT CONTRARY TO ACTION THERETOFORE TAKEN BY THE EXECUTIVE BOARD.

MINUTES SHALL BE KEPT OF ALL EXECUTIVE COMMITTEE ACTION AND REPORTED AT

THE ENSUING MEETING OF THE EXECUTIVE BOARD FOR ITS APPROVAL.

MEETINGS OF THE EXECUTIVE COMMITTEE MAY BE CALLED AT ANY TIME BY THE

PRESIDENT AND SHALL BE CALLED BY THE PRESIDENT WITHIN 30 DAYS UPON THE

REQUEST OF THREE OR MORE MEMBERS OF THE EXECUTIVE COMMITTEE. IT SHALL

BE THE GENERAL PRACTICE OF THE EXECUTIVE COMMITTEE TO MEET IN THOSE

MONTHS IN WHICH THE EXECUTIVE BOARD DOES NOT MEET. ALL MEETINGS OF THE

EXECUTIVE COMMITTEE SHALL BE HELD ON AT LEAST 3 DAYS WRITTEN NOTICE BY

FAX OR ELECTRONIC MAIL. A MAJORITY OF THE VOTING MEMBERS OF THE

EXECUTIVE COMMITTEE SHALL CONSTITUTE A QUORUM.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. BOY SCOUTS OF AMERICA 436 BUCKEYE COUNCIL	Employer identification number (EIN) or ** - *****
	Number, street, and room or suite no. If a P.O. box, see instructions. 2301 13TH STREET NW	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CANTON, OH 44708	

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

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

MARILYN A. EHRET

- The books are in the care of **2301 13TH ST NW - CANTON, OH 44708**
Telephone No. **330-580-4272** Fax No.
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **NOVEMBER 15, 2014**.
- For calendar year **2013**, or other tax year beginning _____, and ending _____.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- State in detail why you need the extension
INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT AVAILABLE AT THE PRESENT TIME

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Title **SCOUT EXECUTIVE** Date