

Received 3-7-14 @ 3:23


**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Learning for Life, Inc.

Executive Summary of Request:
The NOVA Program will operate during the 2013 -2014 School Year, 4 days a week (3 days or 2 days during some weeks per school calendar). The funding request from NDF is to partially support the Spring Semester, 2014.
NOVA provides a safe and productive after-school opportunity for youth to learn and thrive. It is an after-school tutoring and character education program for high-risk/high resiliency elementary school students identified in partnership with Metro Parks Community Centers and associated neighbor schools

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

6 District #  Primary Sponsor Signature \$ 2,000⁰⁰ Amount 3-6-2014 Date

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Councilman James if on the on the board of the Lincoln Heritage Council of the Boy Scouts of America which is an affiliate of the Learning for Life, Inc.

Approved by:

Appropriations Committee Chairman Date

Clerk's Office Only:
Request Amount: _____ Committee Amended Appropriation: _____
Original Appropriation: _____ Council Amended Appropriation: _____

OFFICE OF METRO COUNCIL CLERK

REVIEWED
DATE 3.10.14 TIME 4:10 pm

Applicant/Program:

Learning For Life

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors. *N/A*

<u> </u> District #	<u> </u> Council Member Signature	<u> </u> Amount	<u> </u> Date
<u> 4 </u> District #	<u> </u> <i>[Signature]</i> Council Member Signature	<u> \$1,000 </u> Amount	<u> 3-7-2014 </u> Date
<u> </u> District #	<u> </u> Council Member Signature	<u> </u> Amount	<u> </u> Date
<u> 21 </u> District #	<u> </u> <i>[Signature]</i> Council Member Signature	<u> \$1,000.²⁰ </u> Amount	<u> 3-6-2014 </u> Date
<u> </u> District #	<u> </u> Council Member Signature	<u> </u> Amount	<u> </u> Date
<u> </u> District #	<u> </u> Council Member Signature	<u> </u> Amount	<u> </u> Date
<u> </u> District #	<u> </u> Council Member Signature	<u> </u> Amount	<u> </u> Date

NDF NON-PROFIT APPLICATION CHECKLIST

MARCH 24 2014 PM 12:39
JH

Legal Name of Applicant Organization: Learning for Life, Inc.		
Program Name: NOVA Program	Request Amount: \$25,228	Yes/No/NA
Request form: Is the NDF request form signed by all Council Member(s) appropriating funding?		YES
Request form: Is the funding proposed less than or equal to the request amount?		YES
Request form: Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?		YES
Application Page 1: Has prior Metro funds committed/granted been disclosed?		YES
Application Page 1: Is the application properly signed and dated by authorized signatory?		YES
Application Page 3: Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?		YES
Application Pages 3 – 5: Is the proposed public purpose of the program well-documented?		YES
Application 4: Is there adequate documentation of how the proceeds of the fundraiser will be spent?		YES
Application Budget Page 6: Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for “Metro, Non Metro and Total” expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses?		YES
Faith Based Organizations: Is the signed Faith Based Form signed and included?		NO
Jefferson County Only: Will all funding be spent in Louisville/Jefferson County?		YES
Capital Project(s) request: Is the cost estimate(s) from proposed vendor(s) included?		NO
Good Standing: Is the entity in good standing with: <ul style="list-style-type: none"> • Kentucky Secretary of State – include Secretary of State website information on organization • Louisville Metro Government – check OMB monthly report filed in Council Financial Reports • Internal Revenue Service – most recent Form 990 included 		YES
Separate Taxing Districts: If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?		N/A
Small Cities: Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)		NO
Operating Requests: Is recommended operating funding less than or equal to 33% of total operating budget?		YES
IRS Exempt Proof: Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?		YES
Operating Budget: Is the organization’s current fiscal year operating budget included?		YES
Ordinance Required: Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.		YES
Board Members: Is the entity’s board member list (with term length/term limits) included?		YES
Staff: Is a list of the highest paid staff included with their expected annual personnel costs?		NO
Annual Audit: Is the most recent annual audit (if required by organization) included?		NO
Rent Requests: Is a copy of signed lease included?		NO
Articles of Incorporation: Are the Articles of Incorporation of the organization included?		YES
IRS Form W-9: Is the IRS Form W-9 included?		YES
Evaluation Forms: Are the evaluation forms (if program participants are given evaluation forms) included?		YES
Affirmative Action: Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?		YES
Prepared by: <i>Standa Mitchell Smith</i> Date: <i>3-24-14</i>		



LOUISVILLE METRO COUNCIL



NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION

Legal Name of Applicant Organization:
(as listed on: <http://www.sos.ky.gov/business/records/>) Learning for Life, Inc., an affiliate of Lincoln Heritage Council, Inc., BSA (a LFL Intellectual Property Licensed Organization)

Main Office Street & Mailing Address: 12001 Sycamore Station Place, Louisville KY 40299

Website: www.learningforlife.org

Application Contact: Cynthia Miles Brown

Title: Director of Development

Phone: 502.400.5558

Email: cynthia.brown@scouting.org

Financial Contact: Wayne Floyd

Title: Financial Manager

Phone: 502.368.9745

Email: wayne.floyd@scouting.org

GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED

Program Facility Location(s): Throughout various Community Centers: California, Baxter, Southwick, Parkhill, Shelby Park, Beechmont, South Louisville, Portland (California & Parkhill for 2013-2014 School Year)

Council District(s): 1, 4, 5, 6, 21

Zip Code(s): 40210, 40203, 40211, 40214, 40208, 40212

SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION

Program Name: NOVA Program

Total Request: \$ 25,228

Total Metro Award (this program) in previous year : \$ 0

The following are required attachments:

- IRS Exempt Status Determination Letter
- Current Year Projected Budget
- List of Board of Directors (include term & term limits)
- Current financial statement
- Most recent IRS Form 990 or 1120-H
- Articles of Incorporation
- Cost estimates from proposed vendor if request is for capital expense
- Signed lease if rent costs are being requested
- IRS Form W9
- Evaluation forms if used in the proposed program
- Annual audit (if required by organization)
- Faith Based Organization Certification Form, if required
- Staff including the 3 highest paid staff

Agency Fiscal Yr Start Date: January 1, 2013; January 1, 2014

For the current fiscal year ending June 30, list all funds received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.

Source: NDF Grant Ordinance #83, Series 2012 (granted extension into beginning of 2013 Metro Fiscal year due to delay in grant award) **Amount:** \$ 44,500

Source: **Amount:** \$

Source: **Amount:** \$

Has the applicant contacted the BBB Charity Review for participation? Yes No

Has the applicant met the BBB Charity Review Standards? Yes No

SECTION 3 - SIGNATURE

I certify under the penalty of law the information in this application (including, without limitation, the "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization.

Signature of Legal Signatory:

Date: 10-23-13

Legal Signatory (please print): Barry Oxley

Title: Scout Executive/CEO

Phone: Extension 502.368.2624 ext. 3007

Email: BarryG.Oxley@scouting.org

SECTION 4 - AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

Learning for Life (LFL) is a character education, life skills readiness program that offers support to schools and community-based organizations in their efforts to prepare youth to successfully manage the complexities of contemporary society and to enhance young peoples' self-confidence, motivation, and self-esteem.

The Mission of Learning for Life is to develop and deliver engaging, research based academic, character, leadership and career focused programs aligned to state and national standards that guide and enable all students to achieve their full potential. Learning for Life aspires to enable young people to become responsible individuals by teaching positive character traits, career development, leadership and life skills.

All Learning for Life programs are open to youth and adults without restriction based on color, race, religion, gender, sexual orientation, ethnic background, disability, economic status or citizenship. Minimum age requirements do apply pertaining to the specific program. Learning for Life has granted....

For rest of response please see attached titled: "Section 4: Agency Details -- Agency's Vision, Mission and Services:"

SECTION 5 - PROGRAM NARRATIVE

A: Purpose of Request (check all that apply):

- Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- Programming/services/events for direct benefit to community or qualified individuals
- Capital Project of the organization (equipment, furnishing, building, etc)

B: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc):

The NOVA Program will operate during the 2013-2014 School Year, 4 days a week (3 days or 2 days during some weeks per school calendar). The funding requested from NDF is to partially support the Spring Semester, 2014.

NOVA provides a safe and productive after-school opportunity for youth to learn and thrive. It is an after-school tutoring and character education program for high-risk/high-resiliency elementary school students identified in partnership with Metro Parks Community Centers and associated neighborhood Schools.

NOVA provides adult-supervised guidance to assist with homework, offers a fun, interactive experience through play, group activities, multi-media curriculum, and self-discovery that will enhance participants' understanding of life-skills, ethical decision making and values such as citizenship, teamwork, honesty and personal achievement. NOVA supports daily in-School classroom core-curriculum education by being directly aligned with the Kentucky State Academic Achievement Expectations, and gives these youth caring adult role models, practical instruction in homework, basic social survival skills, a group of friends of which to belong, and a set of values to guide everyday living.

Targeted 2nd, 3rd, and 4th grade children are those who live under conditions conducive to crime, delinquency, drug addiction, and dysfunctional behavior but nonetheless have the spark of potential to succeed....

For rest of response please see attached titled: "Section 5: Program Narrative -- B. Describe the program/project start and end dates, a description...(attach flyers,services/goods, etc.)"

C: Describe specifically how the funding will be spent including identification of funding to subgrantee(s):

The total grant amount requested from NDF is anticipated as \$25,228 and will assist to operate the NOVA Program at two locations associated with Community Centers/Associated Schools for the Spring 2014 School Semester. (California Community Center hosted a pilot program Spring of 2013, and thus far California Community Center and Parkhill Community Center have agreed to participate for the 2013-2014 school year). Funding is anticipated to serve a total of approximately 70-80 high-risk/high-resiliency youth (approximately 35-40 per the two locations). An extensive budget was prepared in preparation for this NDF application so accurate anticipated expenditures could be reported.

Requested Metro Funding expenditures include:

Spring 2014 Personnel Costs are anticipated at \$15,000 (of the \$38,588 school year total). Anticipated funding will be allocated for part-time, contracted Direct Contact Personnel for the Spring Semester who will run the day-to-day activities with the youth. These individuals will have background checks, will ideally be teachers already in the public school system who would like extra funds to work with at-risk students, and/or they will be adults who work directly with the participating community centers who have education degrees. Oversight will be provided by a Learning for Life Professional, using part of a full-time salary to advise the Afterschool Program, plan appropriate curriculum, and hire and oversee direct contract personnel; this LFL Professional personnel oversight cost is not associated with this grant request.

Spring 2014 Office Supplies are anticipated at \$134 (of the \$1,452 school year total). These consist of typical expendable supplies such as folders, pens, copies, paper, etc.

Spring 2014 Program Supplies total an anticipated \$5,944 (of the \$28,100 school year total). This includes items such as craft/science supplies, activities books, anti-bullying materials, student enrichment activities, pre/post evaluations, and reference materials required by the adult supervisors to administer the program.

The "Other" category is anticipated at \$4,150 for Spring 2014 (of the \$9,630 school year total). This includes yearly Learning for Life registration fees for the youth participants and adult supervisors which allow each individual access to the web-based online learning applications and curriculum to include all character education curriculum, supplemental safety lessons, learning videos, etc. Also included is wireless hotspot access at each location. Hotspot usage was placed in this category so it was sure to be included in qualified budgetary usage. Also listed in "other" are the one-time expenses at each location such as laptops, printers, projectors, and screens. Please note in the attached "Budget: Other" list, provided as requested, that there are many items that require funding but are not requested within this Metro NDF funding application.

D: For Expenditure Reimbursement Only - The grant award period begins with the Metro Council Appropriation Committee approval date and ends on June 30 of the fiscal year in which the grant is approved. If any part of this funding request is for funds that will be spent before the grant award period, identify the applicable circumstances:

- The funding request is a reimbursement of the following expenditures that have occurred prior to the application date:
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
 - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

The funding request is a reimbursement of the following expenditures that will be incurred after the application date, but prior to the Metro Council approval date. This option will allow expenditures occurring within this time frame to be considered compliant with the grant agreement.

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.
- ✓ The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

E: If this request is for a fundraiser, please detail how the proceeds will be spent:

Not Applicable.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program specifically.

Primary collaborations for NOVA are Metro Parks Department of Louisville Metro Government and Jefferson County Public Schools (JCPS). Additionally, Learning for Life (LFL) has granted an Intellectual Property License to the Lincoln Heritage Council, Boy Scouts of America (BSA) to assist with its endeavor. LFL will utilize these organizations' combined strengths to identify & enhance the lives of disadvantaged youth.

Metro Parks already has various afterschool programs in their Neighborhood-based Community Centers. Utilizing these facilities creates an automatic connection with the targeted youth.

JCPS educators/coordinators know the children and their school/family/social situations. Educators/coordinators assist NOVA personnel with methods to track improved performance results.

Metro Parks, JCPS and the BSA have successful histories of productive after-school/supplemental programming. LFL strengthens the collaborative efforts and adds character education core-curriculum & support structure within defined guidelines that is suitable for the NOVA program.

Metro Parks and JCPS will provide gift-in-kind space, knowledge and guidance; their direct connection with population centers provides perfect locations for the NOVA Program. The BSA has agreed to abide by all LFL membership policies/procedures and will administer the LFL program through operations and oversight.

Please find attached the supporting documentation:

Support Letters: JCPS Resource Center & Metro Parks

How LFL Affiliates with BSA

LFL Intellectual Property License Agreement

LFL Position Statement

LFL Signed & Notarized Non-Discriminatory Affidavit for Metro Government

G: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

The NOVA Program aims to provide numerous benefits to the youth participants. Those include:

- Improvement in school academic performance
- Improvement in school behavioral performance
- An enhanced understanding of life skills
- An improved self-worth
- An improved understanding of ethical values and decision making
- Additional caring adult role models

Data collection will occur throughout the program:

- Pre- and Post- "Surveys" will be administered to measure participants' understanding of life skills, decision making, and self-worth.
- An additional survey will be completed at the end of the program to determine participants' opinions of program success, adult role models, and how the program affected their own character and community view.
- The Jefferson County Public School online interface program of Educators and Students, "Cascade," "Success Maker" and/or "Study Island" will be utilized to track academic and behavioral performance in the classroom throughout program.
- The Louisville Metro Parks "Kid Tracks" will be used to identify frequency of participation and additional programs and family members who participate.

Indicators of success will be improved comparisons of data collected for the above, improved academic and behavioral results, positive feedback on end-of-program surveys and desire to continue in the program.

Results will be used to improve NOVA program planning, identify special needs of specific students, and as applicable, will be disseminated to parents/guardians, family resource coordinators, and educators to continue to improve the development of NOVA participants.

SECTION 6 - PROGRAM BUDGET SUMMARY

The Program Budget should realistically estimate what amount is needed from Metro Government and what is expected from other sources. Enter whole-dollar amounts.

Program Expenses	Column 1	Column 2*	Column 3
	Proposed Metro Funds	Non-Metro Funds	Total Program Cost
A: Personnel Costs Including Benefits	\$15,000	\$23,588	\$38,588
B: Rent/Utilities	0	0	0
C: Office Supplies	\$134	\$1,318	\$1,452
D: Telephone	0	0	0
E: In-town Travel	0	0	0
F: Client Assistance (Attach Detailed List)	0	0	0
G: Professional Service Contracts	0	0	0
H: Program Materials	\$5,944	\$22,156	\$28,100
I: Community Events & Festivals (Attach Detailed List)	0	0	0
J: Machinery & Equipment	0	0	0
K: Capital Project	0	0	0
L: Other Expenses (Attach Detail List)	\$4,150	\$5,480	\$9,630
SUBTOTAL	\$25,228	\$52,542	\$77,770
% of Program Budget –	32 %	68 %	100%
Value of volunteer services and how computed:	N/A	0	0
Value of in-kind assets, such as donated space, supplies, use of equipment, etc. <i>(Detail on Next Page)</i>	N/A	\$34,800	\$34,800
Total Program Funds	\$25,228	\$87,342	\$112,570

*List funding sources in Column 2 (do not include individual donor names):

Other State, Federal or Local Government	currently none other than Metro NFD application for 2013-2014 fiscal cycle
United Way	none
Private Contributions	Some have received requests, none confirmed
Fees Collected from Program Participants	none
Other (please specify)	multiple foundations received applications, \$50,000 confirmed thus far
Total Revenues	the full \$52,542 anticipated (\$50,000 confirmed thus far)

PROGRAM BUDGET SUMMARY (CONTINUED)

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Community Sites - use of space	\$34,800	\$50 per hr/3 hrs per day/ 116 days/ two locations, per Metro Parks
Total Value of In-Kind <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	\$34,800	

* Donor information refers to who made the in-kind contribution. Volunteers need not be listed individually, but grouped together on one line as a total noting how many hours per person per week)

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

The NOVA Program will grow from the semester long pilot program (Spring 2013) to a school-year program in two locations (School Year 2013-2014), to school year programs in three or four locations (School Year 2014-2015).

Costs associated with one-time supplies (i.e. laptops, printers, projectors, etc.) and single purchase activity books would not be included in future grants unless number allocations grow or program execution changes. However, overall needed funds associated with recurrent costs will grow.

NOVA will grow significantly in the future (2015-2016 school year and beyond) to serve many more community centers and associated schools. The goal is to serve at a minimum ALL Metro-Parks Community Centers and Associated Schools.

SECTION 7 - CERTIFICATIONS AND ASSURANCES

By signing the first page of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end
8. Provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.

Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

Councilman David James is on the Lincoln Heritage Council Executive Board

List of Attachments for NOVA Program NDF Application: IN THIS ORDER

Supplemental Supporting Attachments (referenced within application):

- Section 4 -- Agency Details:
 - Rest of Text: Agency's Vision, Mission and Services

- Section 5 -- Program Narrative:
 - Sub-Section B:
 - Rest of Text: Describe the program/project start and end dates, a description...(attach flyers,services/goods, etc.)
 - Sample Lesson Plans: Like Skills – Personal Safety – 4th Graders
 - Sample Lesson Plans Responsibility –Making Good Decisions – 2nd Graders
 - Sample Lesson Plans Substance Abuse – Harmful Effects of Drugs – 3rd Graders
 - Kentucky State Academic Expectations Alignment with Learning for Life
 - Sub-Section F:
 - Supporting Letter – JCPS Resource Center
 - Supporting Letter – Metro Parks
 - How LFL Affiliates with BSA
 - LFL Intellectual Property License Agreement
 - LFL Position Statement
 - LFL Signed & Notarized Non-Discriminatory Affidavit for Metro Government

- Section 6 – Budget:
 - Program Expenses: L: "Other" (Attach Detail List)

Required Attachments:

- IRS Exempt Status – Learning for Life
- IRS Exempt Status – Lincoln Heritage Council, BSA
- Current Year Projected Budget AND Current Financial Statement (on same document)
- Term and Term Limits for Board of Directors
- List of Board of Directors
- Most Recent IRS Form 990
- Articles of Incorporation
- IRS Form W9
- Evaluation forms for the proposed program:
 - NOVA Evaluation
 - Sample pre-post test
- Annual audit
- Staff including the 3 highest paid

Section 4: Agency Details

Agency's Vision, Mission and Services:

Learning for Life (LFL) is a character education, life skills readiness program that offers support to schools and community-based organizations in their efforts to prepare youth to successfully manage the complexities of contemporary society and to enhance young peoples' self-confidence, motivation, and self-esteem.

The Mission of Learning for Life is to develop and deliver engaging, research based academic, character, leadership and career focused programs aligned to state and national standards that guide and enable all students to achieve their full potential. Learning for Life aspires to enable young people to become responsible individuals by teaching positive character traits, career development, leadership and life skills.

All Learning for Life programs are open to youth and adults without restriction based on color, race, religion, gender, sexual orientation, ethnic background, disability, economic status or citizenship. Minimum age requirements do apply pertaining to the specific program. Learning for Life has granted the Lincoln Heritage Council, BSA an Intellectual Property License to administer the LFL Program in this geographic territory with the understanding that all LFL policies and procedures will be upheld according to the LFL Mission and Vision.

The Vision of Learning for Life is to provide engaging and relevant PreK-12 solutions that positively impact academic performance, social & emotional maturity, character development, and career education for all students. Learning for Life strives to be the foremost co-educational youth program for character and career development.

There are seven Component Services within Learning for Life:

School-Based Programs: (in-school and after school curriculum with supplemental activities)

1. Seekers Program (Early Childhood – 2nd Grade)
2. Discoverers Program (3rd Grade – 4th Grade)
3. Challengers Program (5th Grade – 6th Grade)
4. Builders Program (7th Grade – 8th Grade)
5. Navigators Program (9th Grade – 9th Grade)
6. Champions Program (Special Needs Youth)

Work-Based Program: (School to work transition)

7. Exploring Program

Component Services outline above:

- Focus on character and career education
- Assist in the development of social and life skills
- Assist in character development
- Promote resiliency skills
- Promote the development of soft skills (power-skills)
- Facilitate in the formulation of positive personal values
- Include interactive curriculum, individual and group learning opportunities
- Are age appropriate and grade specific
- Are designed to make academic learning fun and relevant to real-life situations

As a result, the positive character traits and skills learned by participation in Learning for Life not only make students more confident and capable, but also give them an invaluable understanding of how things work in the real world. All of which prepares youth to make ethical decisions that will help them achieve their full potential.

Additional Value-Added Services include:

- Leadership Development Guidebook for Teenage Youth
- Drug Prevention Education Program for K-6th Grade
- Kid Serve Community Service Learning Program designed to raise awareness about social problems that kids can address in their community.

Learning for Life has been adopted by more than 17,000 schools and organizations worldwide and serves over 1.5 million youth annually.

Section 5: Program Narrative

B: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

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NOVA provides adult-supervised guidance to assist with homework, offers a fun, interactive experience through play, group activities, multi-media curriculum, and self-discovery that will enhance participants' understanding of life-skills, ethical decision making and values such as citizenship, teamwork, honesty and personal achievement. NOVA supports daily in-School classroom core-curriculum education by being directly aligned with the Kentucky State Academic Achievement Expectations, and gives these youth caring adult role models, practical instruction in homework, basic social survival skills, a group of friends of which to belong, and a set of values to guide everyday living.

Targeted 2nd, 3rd, and 4th grade children are those who live under conditions conducive to crime, delinquency, drug addiction, and dysfunctional behavior but nonetheless have the spark of potential to succeed, thus high-risk/high-resiliency. Youth enter the program with little to no understanding of teamwork or cooperation, little preparation for learning, and oftentimes little interactive parental care. Recommendations from the Family Resource Coordinator/s identify the specific youth who are the best suited for the program.

NOVA will operate after school, 166 days of the school year, for three hours each day. Each day will consist of:

- a healthy after-school snack
- supervised creative play with a purpose
- homework assistance
- supplemental activities which include activities focused around the following:
 - S.T.E.A.M –Science, Technology, Engineering, Arts and Math
 - Resistance Skills--Drug Recognition and Prevention, Bullying and Cyber Intimidation Identification and Prevention
 - Life Skill Applications – real-world applications of academic curriculum
 - Grade-specific Character Education Curriculum focused on nine core modules of Respect, Responsibility, Honesty/Trust, Caring/Fairness, Perseverance, Self-Discipline, Courage, Citizenship, and Life Skills.

Additionally, take-home interactive activities are designed to create discussion and action between the participant and their parent/guardian. These activities are used on a limited basis dependent upon homework of students and what's required by school coursework to take home. NOVA is designed to make the participant's take-home schoolwork load lighter, not be a burden on the child or the parent/guardian.

The funding requested through this grant will partially sponsor two (2) locations for the Spring 2014 Semester with an estimated 40 youth at each location. Current locations for the 2013-2014 school year are the California Community Center and Parkhill Community Center.

Attached Sample Supporting Materials:

- Sample Lesson Plans:
 - Like Skills – Personal Safety – 4th Graders
 - Responsibility –Making Good Decisions – 2nd Graders
 - Substance Abuse – Harmful Effects of Drugs – 3rd Graders
- Kentucky State Academic Expectations Alignment with Learning for Life

THEME: PERSONAL SAFETY

LIFE SKILLS

GRADE: FOURTH

Core Curriculum: Supplements health and safety

Focus: Personal safety, critical thinking

Overview: *Learning for Life* is deeply concerned about the general welfare of our nation's children. There are many challenges that confront today's youth, and child abuse is one of these. Child abuse is a fact in our society and a matter of great concern for most parents. Fortunately, child abuse is preventable. Teachers and parents can help their children master prevention strategies.

Goals: Students will be able to recognize situations that can lead to abuse and to practice how to handle them.

Materials: Pencil and paper

Family/Home Activity: The family/home activity can also be found in the student workbook and is for each student to take home to do with their parent/guardian.

Lesson Plan

Tell students: *Unfortunately, there are people in the world who abuse children. You can decrease your chances of being abused by learning personal safety skills that will help you to say "NO" when you are in potentially harmful situations. Today we will review some of these safety skills.*

Youth Protection Strategies

There are three underlying principles to effective youth protection:

- The child needs to be able to **recognize** the situations that may result in abuse.
- The child needs to be able to assert the right to **resist** the abuser.
- The child needs to be able to **tell an adult** when he or she has encountered abuse and to feel confident that the adult will take actions to prevent further abuse.

Recognize Situations

Traditionally, children have been told of the risks associated with strangers. As we have come to learn, *child abuse is committed most often by a person who is known to the child*, often in a position of authority over the child. Therefore, if we teach only to be wary of strangers, we are not protecting our children as

completely as we must. The exercises in this lesson will help to prepare students to identify situations requiring caution.

Resist the Abuser

Interviews with child molesters document that when children resist advances made by the molester, the molester will usually abandon further attempts with that child. A relatively low incidence of child molestation involves the use of physical force. Children need to be trained to "yell" when inappropriately approached by anyone—friend, relative, or stranger.

Tell an Adult

Children need to be taught to tell their parent, teacher, or other adult whenever they encounter questionable situations or attempted abuse. Since adults do not always listen when a child talks to them, the child needs to be told to keep on telling until someone listens.

Sometimes, a child may not be able to talk about what has happened, but will communicate in other ways. For example, the child may go out of the way to avoid being alone with a particular person, such as a baby-sitter. This is a kind of communication to which parents and teachers need to be sensitive as it may be an indicator of abuse.

When a Child Discloses Abuse

If your student becomes a victim of abuse, your initial reaction can be very important in helping him or her through the ordeal. The following guidelines may help you.

- Don't panic or overreact to the information disclosed by the child.
- Don't criticize the child or claim that the child misunderstood what happened.
- Do respect the child's privacy and take the child to a place where the two of you can talk without interruptions or distractions.
- Do reassure the child that he or she is not to blame for what happened. Tell the child that you appreciate being told about it and that you will help make sure it will not happen again.
- Do encourage the child to tell the proper authorities what happened but try to avoid repeated interviews, which can be very stressful for the child.
- Do consult the parents about the need for counseling to assist the child.

Finally, if abuse happens, do not blame the child. Individuals who victimize children are not readily identifiable; they come from all walks of life and all socioeconomic levels. Often, they present a nice image—they go to church and are active in the community. The molester is skilled at manipulating children, often by giving excessive attention, gifts, and money. Remember, most abuse occurs in situations in which the child knows and trusts the adult.

Activity 1: Have the class discuss the following situations. When they have found some satisfactory solutions, have several groups role-play each of the situations.

Saying "NO" to someone you know and love who:

- Touches you in a way that feels uncomfortable
- Offers you money or gifts to let them touch you
- Asks you to keep a "secret" about something that makes you uncomfortable

Activity 2: Discuss the following situations and have students role-play what they would do if:

- Someone were following you home from school.
- You were lost at a shopping mall.
- You were on your way home alone and saw your front door slightly open when no one was supposed to be home.
- A friend's older brother started to touch you in ways that didn't feel right.
- You received an obscene phone call.
- Your baby-sitter asked you to take your clothes off so you could play a fun game that would be a secret.

Activity 3: Tell students: *Many times, when something bad happens to us, we forget that there are people who really care about us who can help us.*

Make a list of people you could tell or places you could go if you think someone did something to harm you. Include the names, addresses, and phone numbers of these people or places. Keep the list in a safe, handy place.

Reflection: As we address the basic rules for child safety, it is important to realize that traditional cautions about "strangers" are not sufficient. Child abusers are usually known to the child. Ask students: *When are some times that you should say "NO!" to someone you know and love? Who are some people we can turn to for help if we are being abused by someone we know? By someone we don't know? What should you do when inappropriately approached by a friend, relative, or stranger? (Yell) What are some ways that you can protect yourself as far as the clothing you wear? If you are in a public place and get separated from the person you are with, what should you do?*

Recognition: See "Classroom Instructions," page 5, for information regarding recognitions.

FAMILY/HOME ACTIVITY

Theme: Personal Safety Grade: Fourth

Dear parent/guardian, here is a character-building activity to do with your child as part of the school's Learning for Life program. It reinforces the Learning for Life lesson that was taught in the classroom.

- - - - -
- **Goal:** Your child will learn to recognize situations that can lead to abuse and to practice how to handle them. - - - - -
- **Activity:** Song or a rap - - - - -
- **Materials:** "Safety Rules" worksheet - - - - -
- - - - -

Directions: Have your child write a song or a rap emphasizing one of the safety rules from the Safety Rules sheet. Tell them to be prepared to present to the class.

Safety Rules

Always remember the following safety rules:

- If you are in a public place and get separated from your parent (or authorized guardian), do not wander around looking for him or her. Go to a police officer, a checkout counter, the security office, or the lost-and-found area, and quickly tell that you have been separated from your parent or guardian and need help.
- Do not get into a car or go anywhere with any person unless you have your parent's permission.
- If someone follows you on foot or in a car, stay away from him or her. You do not need to go near the car to talk to the person inside.
- Adults and older youth who are not in your family and who need help (such as finding an address or locating a lost pet) should not ask children for help; they should ask other adults.
- You should use the buddy system and never go anywhere alone.
- Always ask your parent's permission to go somewhere, especially into someone else's home.
- Never hitchhike.
- Never ride with anyone unless you have your parent's permission.
- No one should ask you to keep a special secret. If this happens, tell your parent or teacher.
- If someone wants to take your picture, tell your parent or teacher.
- No one should touch you on the parts of your body covered by a bathing suit (unless it is your doctor while treating you or during a physical examination), nor should you touch anyone else in those areas. Your body is special and private.
- You have the right to say "No!" to someone who tries to take you somewhere, touches you, or makes you feel uncomfortable in any way.
- Never go with a stranger, even if they know your name (did they get it off your T-shirt?) or they tell you your mom told them to get you.

THEME: MAKING GOOD DECISIONS

RESPONSIBILITY

GRADE: SECOND

Core Curriculum: Supplements social studies

Focus: Decision making, critical thinking

Overview: Making good, healthy decisions is an ability we must learn from positive role models who provide us with opportunities to learn and practice critical and creative thinking. We must also learn to ask questions to discover facts so we can make healthy choices for ourselves.

Goals: Students will learn the importance of making good decisions.

Materials: Drawing paper, markers or crayons

Family/Home Activity: The family/home activity can also be found in the student workbook and is for each student to take home to do with their parent/guardian.

Lesson Plan

Activity 1: Discuss the following with students: *What is a decision? Are there good decisions? Give some examples. Are there bad decisions? Give some examples. What are consequences? Give some examples of good consequences and bad consequences.*

Read and discuss the following scenarios with the students:

1. John plays outside and doesn't do his homework.
What are the consequences? How will John feel?
What would you do if you were John?
2. Derrick's best friend took some money from the teacher. Derrick knew this was wrong, but he doesn't want his friend to get into trouble.
What are the consequences if Derrick doesn't tell the teacher? What are the consequences if he tells the teacher? What would you do?
3. Latasha needs help in math, but she's too embarrassed to ask the teacher.
What will happen if Latasha doesn't get help?
What will happen if she talks to the teacher? What would you do?

Discuss with the students until you feel they understand the thinking process of deciding good and bad consequences—understanding what is being asked of us or what needs to happen; understanding what the good and bad consequences might be; learning

to ask questions to get further information to help us make a healthy decision.

Activity 2: Give students drawing paper and markers or crayons. Have them create two drawings—one of a situation in which they made a negative decision and one of a situation in which they made a positive decision.

After the students finish, have them share their drawings. Discuss how they felt after making a negative decision and what the consequences were, and how they felt after making a positive decision and what the consequences were. Using the students' drawings of positive decisions, you might create positive decision posters to remind students to always make positive, healthy decisions.

Reflection: Ask the students and discuss: *What did you learn? What did our drawings teach us? Why is it important to learn how to make positive decisions? What are some consequences to negative decisions? What are some consequences to positive decisions? What will you practice?*

Recognition: See "Classroom Instructions," page 5, for information regarding recognition.

FAMILY/HOME ACTIVITY

Theme: Making Good Decisions Grade: Second

Dear parent/guardian, here is a character-building activity to do with your child as part of the school's Learning for Life program. It reinforces the Learning for Life lesson that was taught in the classroom.

Goal: Your child will discover the importance of making good decisions. They will learn that making good, healthy decisions is an ability we can learn from positive role models.

Activity: Interview

Materials: Attached interview sheet, pencil, a family member

Directions: Have your child pick a family member and interview them about a decision they have had to make. They should use the attached "Decision Interview Sheet."

Decision Interview Sheet

Interviewer: _____

Interviewee: _____

1. What decision have you had to make?

2. Did your decision turn out to be positive or negative?

3. What were the positive consequences to your decision?

4. What were the negative consequences to your decision?

5. Do you wish you had made a different decision? Why?



Kindergarten-6th Grade
Substance Abuse Prevention Program
Teacher's Guides
Sample Lesson

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LESSON 6

At the conclusion of this lesson, students will communicate the harmful effects of illegal drugs and other substances.

Materials Needed: Whiteboard
Copy of Activity Sheet E for every student

Activity 1 As a review of the previous lesson, have students express that **illegal drugs** are those drugs that **cannot** be bought over the counter and are used **without** a doctor's prescription.

Activity 2 Project a copy of Activity Sheet E, "Dangerous Drugs Chart," or create a similar chart and label one column: **Depressants**
(If not projecting the activity sheet, create rows and label them "Examples," "Physical Effects," and "Consequences." Fill in accordingly as the lesson progresses. Have students fill in Activity Sheet E throughout class.)

Ask students to propose a definition for "depressant." Explain that a depressant **slows down** or **depresses** the central nervous system. **Alcohol**, which was discussed in a previous lesson, is a depressant. Other depressants are **painkillers**, **sleeping pills**, and **tranquilizers** that **cannot** be bought over the counter and should only be used with a doctor's prescription and given to you by your parents. If too many depressants are taken at one time, the **overdose** can result in **death**.

Activity 3 At the top of the second column, write: **Stimulants**.

Ask students to propose a definition for "stimulant."

(As you discuss stimulants, write down the different types, their effects, and the consequences of using them in the correct section of the chart.)

Explain that a stimulant speeds up the body's work. An example of a stimulant is **cocaine**. **Crack**, a form of cocaine, is another stimulant. These illegal drugs cause **depression**, **fear**, and **anxiety**. **Amphetamines** are stimulants that are sometimes called **speed**, **dexies**, **black mollies**, or **uppers**. Amphetamines can cause **drug dependence**, **heart attacks**, and **death**. Heavy use of amphetamines can cause people to **become violent** and, possibly, **harm others**.

Another stimulant is **marijuana**, also known as **pot** or **grass**. Marijuana causes the heart to beat faster. A chemical in this stimulant **slows** a person's **ability to think and move**. People who use marijuana forget important things and lose interest in doing things. Marijuana can cause **heart problems** as well as **drug dependence**.

Activity 4 Lead a class discussion on what can happen to people who sell illegal drugs. Guide students to conclude that these people are breaking the law and can go to jail.

Activity 5 At the top of the third column, write: **Inhalants**

(As you discuss inhalants, write down the different types, their effects, and the consequences of using them in the correct section of the chart.)

Explain to your students that there are some **substances** that are everyday household items, but people have found a way to use them to get high. These substances are called **inhalants** because they are inhaled through the nose. Some inhalants are **paint thinner, nail polish remover, correction fluid, gasoline, lighter fluid, cleaning fluid, model airplane glue, and aerosols**, such as **hair spray**. Young people use these substances because they are easily available and they are cheap. Breathing inhalants is **very dangerous** because they can **damage the brain, the membranes in the nose, the lungs, the liver, and the kidneys**. They can cause **unconsciousness and death**.

Activity 6 Have students defend the decision that they should **never use illegal drugs or any substances** that can harm their minds and bodies.

FAMILY/HOME ACTIVITY

Dear parent/guardian, here is an activity to do with your child as part of the school's Learning for Life Substance Abuse Prevention Education Program. It reinforces the lesson that was taught in the classroom.

- **Goal:** Your child will create an acrostic using vocabulary from today's lesson.
- **Activity:** Acrostic
- **Materials:** Paper, pencil

Directions: Have your child choose a word from today's lesson and write that word vertically on a piece of paper. They must then write a word or phrase that begins with each letter in their chosen word and is related to the lesson.



Learning for Life
Learning for Life
Expectations
Alignment with



KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

Basic Communication and Mathematics:

1. Students are able to use basic communication and mathematics skills for purposes and situations they will encounter throughout their lives.

1.1 Students use reference tools such as dictionaries, almanacs, encyclopedias, and computer reference programs and research tools such as interviews and surveys to find the information they need to meet specific demands, explore interests, or solve specific problems.

1.2 Students make sense of the variety of materials they read.

1.3 Students make sense of the various things they observe.

1.4 Students make sense of the various messages to which they listen.

1.5- Students use mathematical ideas and procedures to communicate, reason, and solve problems.

1.9 Students organize information through development and use of classification rules and systems.

1.10 Students write using appropriate forms, conventions, and styles to communicate ideas and information to different audiences for different purposes.

1.12 Students speak using appropriate forms, conventions, and styles to communicate ideas and information to different audiences for different purposes.

1.13 Students make sense of ideas and communicate ideas with the visual arts.

1.14 Students make sense of ideas and communicate ideas with music.

1.15 Students make sense of and communicate ideas with movement.

1.16 Students use computers and other kinds of technology to collect, organize, and communicate information and ideas.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Program: Communication, Math, Money Management, Classic Literature, Basic Art
(K-6th Grades)



Builders Program: Problem Solving, Money and Budgeting, Managing Money, Communications
(7th & 8th Grades)



Navigators Program: Money Management
(9th—12th Grades)



KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

Science

2. Students shall develop their abilities to apply core concepts and principles from mathematics, the sciences, the arts, the humanities, social studies, practical living studies, and vocational studies to what they will encounter throughout their lives.

2.1 Students understand scientific ways of thinking and working and use those methods to solve real-life problems.

2.2 Students identify, analyze, and use patterns such as cycles and trends to understand past and present events and predict possible future events.

2.3 Students identify and analyze systems and the ways their components work together or affect each other.

2.4 Students use the concept of scale and scientific models to explain the organization and functioning of living and nonliving things and predict other characteristics that might be observed.

2.5 Students understand that under certain conditions nature tends to remain the same or move toward a balance.

2.6 Students understand how living and nonliving things change over time and the factors that influence the changes.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

**Elementary Program: Clean Air and Water, Math, Weather
(K-6th Grades)**



**Builders Program: Problem Solving
(7th & 8th Grades)**



KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

Mathematics

2. Students shall develop their abilities to apply core concepts and principles from mathematics, the sciences, the arts, the humanities, social studies, practical living studies, and vocational studies to what they will encounter throughout their lives.

2.7 Students understand number concepts and use numbers appropriately and accurately.

2.8 Students understand various mathematical procedures and use them appropriately and accurately.

2.9 Students understand space and dimensionality concepts and use them appropriately and accurately.

2.10 Students understand measurement concepts and use measurements appropriately and accurately.

2.11 Students understand mathematical change concepts and use them appropriately and accurately. Students understand mathematical structure concepts including the properties and logic of various mathematical systems.

2.12 Students understand and appropriately use statistics and probability.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Programs: Math
(K- 6th Grades)



KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

Social Studies

- 2.13 Students understand the democratic principles of justice, equality responsibility, and freedom and apply them to real-life situations.
- 2.14 Students can accurately describe various forms of government and analyze issues that relate to the rights and responsibilities of citizens in a democracy.
- 2.15 Students observe, analyze, and interpret human behaviors, social groupings, and institutions to better understand people and the relationships among individuals and among groups.
- 2.16 Students interact effectively and work cooperatively with the many ethnic and cultural groups of our nation and world.
- 2.17 Students understand economic principles and are able to make economic decisions that have consequences in daily living.
- 2.18 Students recognize and understand the relationship between people and geography and apply their knowledge in real-life situations.
- 2.19 Students understand, analyze, and interpret historical events, conditions, trends, and ssues to develop historical perspective.
- 2.20 (Incorporated into 2.16)

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Programs: (K-6th Grades)

World Cultures, Law and Government, Responsible Citizenship, What Is Freedom?, Ethnic Heritage, Conflict Resolution



Builders Program: (7th & 8th Grades)

Diversity, Freedom: Civil Rights



Navigators Program: (9th-12th Grades)

Citizenship-Ethical Dilemmas, A Perfect Bust, Tainted Money, The Global Workplace



KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

Arts and Humanities

2.21 Students create works of art and make presentations to convey a point of view. 2.22 Students analyze their own and others' artistic products and performance using accepted standards.

2.23 Students have knowledge of major works of art, music, and literature and appreciate creativity and the contributions of the arts and humanities.

2.24 In the products they make and the performances they present, students show that they understand how time, place, and society influence the arts and humanities such as languages, literature, and history.

2.25 Through the arts and humanities, students recognize that although people are different, they share some common experiences and attitudes.

2.26 Students recognize and understand the similarities and differences among languages.

2.27 Students understand and communicate in a second language.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Programs: Basic Art, Classic Literature
(K-6th Grades)



KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

Practical Living

2.28 Students demonstrate skills that promote individual well being and healthy family relationships.

2.29 Students evaluate consumer products and services and make effective consumer decisions.

2.30 Students demonstrate the knowledge and skills they need to remain physically healthy and to accept responsibility for their own physical well being.

2.31 Students demonstrate strategies for becoming and remaining mentally and emotionally healthy.

2.32 Students demonstrate the skills to evaluate and use services and resources available in their community.

2.33 Students perform physical movement skills effectively in a variety of settings.

2.34 Students demonstrate knowledge and skills that promote physical activity and involvement in physical activity throughout lives.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Seekers Program:
(K- 6th Grades)



Super Safe CD Rom Game;
Choosing What's Right for Me, Making Good Decisions, How I Learn From My Mistakes, Anger/Conflict Management, Coping With Stress, Health, Self-Awareness, Setting Goals, Standing Up For Me, Personal Habits for a Lifetime, Physical Fitness, Safety

Builders Program:
(7th & 8th Grades)



Life Choices CD Rom Game;
Health: Eating Habits; Maintain Positive Interpersonal Relationships; Relationships: The Intricacies of Relating to Others

Navigators Program:
(9th – 12th Grades)



Youth Protection DVD;
Knowledgeable Consumer, The Importance of Good Health, Money Management

KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

Vocational Studies

2.35 Students use strategies for choosing and preparing for a career.

2.36 Students demonstrate skills and work habits that lead to success in future schooling and work.

2.37 Students demonstrate skills such as interviewing, writing resumes, and completing applications that are needed to be accepted into college or other post secondary training or to get a job.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

**Seekers Program:
(K-6th Grades)**



Consumerism; Decision Making; Making Good Decisions; Code of Ethics; How I Learn from My Mistakes; Getting Along with Others; Communication, Choosing What's Right for Me, Never Give Up; Never Lose Sight, Overcoming Poor Decisions; Anger/Conflict Management

**Builders Program:
(7th & 8th Grades)**



Personal Strengths; Maintain Positive Interpersonal Relationships; Relationships: Positive Reinforcement; Healthy Human Relationships; Conflict Resolution: Understanding Human Relationships; Consideration and Investigation of Career Choices; Improving Family Relationships

**Navigators Program:
(9th - 12th Grades)**



Goal Setting, Skills and Job Traits, Occupation Selection, Writing, Résumé Job Applications, Job Interviews, Where to Find a Job, How to Keep a Job, The Global Workforce, etc.

KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

3. Students shall develop their abilities to become self-sufficient individuals.*

- 3.1 Students demonstrate positive growth in self-concept through appropriate tasks or projects.
- 3.2 Students demonstrate the ability to maintain a healthy lifestyle.
- 3.3 Students demonstrate the ability to be adaptable and flexible through appropriate tasks or projects.
- 3.4 Students demonstrate the ability to be resourceful and creative.
- 3.5 Students demonstrate self-control and self-discipline.
- 3.6 Students demonstrate the ability to make decisions based on ethical values.
- 3.7 Students demonstrate the ability to learn on one's own.

4. Students shall develop their abilities to become responsible members of a family, work group, or community, including demonstrating effectiveness in community service.*

- 4.1 Students effectively use interpersonal skills.
- 4.2 Students use productive team membership skills.
- 4.3 Students individually demonstrate consistent, responsive, and caring behavior.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Program: Being Responsible, Choices, Choosing What's Right for Me, Decision Making, Gangs, How I Learn from My Mistakes, Empathy, Getting Along With Others, Never Lose Sight, Anger/Conflict Management, Building My Self Confidence, Coping With Stress, Health, Self-Awareness



Builders Program: Personal Strengths, Making Decisions, (7th & 8th Grades) Personality, Staying Healthy, Relationships, Good Manners



Navigators Program: Decision Making, The Importance of (9th – 12th Grades) Good Health, Consumerism



Champions Program: Anger Management (Special Needs)

KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS
(continued)

4. Students shall develop their abilities to become responsible members of a family, work group, or community, including demonstrating effectiveness in community service.*

4.4 Students demonstrate the ability to accept the rights and responsibilities for self and others.

4.5 Students demonstrate an understanding of, appreciation for, and sensitivity to a multi-cultural and world view.

4.6 Students demonstrate an open mind to alternative perspectives.

***Goals 3 and 4 are included in Kentucky status as learning goals, but they are not included in the state's academic assessment program.**

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Program: Being Responsible, Emergency Preparedness, Code of Ethics, People Who Cheat, Trust me/I Won't Let You Down, When People Steal from Me, Empathy, Getting Along With Others, Importance of Family, Pet Care, Service, Race/Religion/Culture, Respecting Differences, World Cultures, Community, Exhibiting Responsible Citizenship



Builders Program: Ethical Decision Making, Relationships, Good Manners, Prejudice, Conflict Resolution, Interpersonal Family Relationships



Navigators Program: Being A Team Member, Understanding People and Problems at the Workplace, Work and the Family



KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

5. Students shall develop their abilities to think and solve problems in school situations and in a variety of situations they will encounter in life.

5.1 Students use critical thinking skills such as analyzing, prioritizing, categorizing, evaluating, and comparing to solve a variety of problems in real-life situations.

5.2 Students use creative thinking skills to develop or invent novel, constructive ideas or products.

5.3 Students organize information to develop or change their understanding of a concept.

5.4 Students use a decision-making process to make informed decisions among options.

5.5 Students use problem-solving processes to develop solutions to relatively complex problems.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Program: Consumerism, Coping With Stress, Places and Maps, Safety, Youth Protection



Builders Program: Your Future Decisions, Roadblocks, Conflict Resolution, Problem Solving



Navigators Program: Setting Goals, Decision Making, Money Management, Consumerism



Champions Program: Transportation Exploration, Maps and Symbols, Time Management, Anger Management

KENTUCKY LEARNING GOALS/ACADEMIC EXPECTATIONS

6. Students shall develop their abilities to connect and integrate experiences and new knowledge from all subject matter fields with what they have previously learned and build on past learning experiences to acquire new information through various media sources.

6.1 Students connect knowledge and experiences from different subject areas.

6.2 Students use what they already know to acquire new knowledge, develop new skills, or interpret new experiences.

6.3 Students expand their understanding of existing knowledge by making connections with new knowledge, skills, and experiences.

LEARNING FOR LIFE LESSON PLANS THAT ASSIST IN MEETING KENTUCKY'S LEARNING GOALS

Elementary Program: Consumerism, Conservation, Safety, Places and Maps, Weather, Youth Protection



Builders Program: Conflict Resolution, Problem Solving (7th & 8th Grades)



Navigators Program: Time Management, Decision Making, Consumerism



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Boy Scouts of America
12001 Sycamore Station Road
Louisville, Ky. 402099

Dear Ms. Miles Brown:

Phillis Wheatley Elementary School, as a participating partner with the Lincoln Heritage Council Boy Scouts of America and its Learning for Life subsidiary, strongly supports the programs and activities of the Council, in particular, the Nova Center, an after school academic and social enrichment program. The program's mission is to provide a positive opportunity to build academic achievement and strengthen character education and learning for life skills. The program helps to build students' self-esteem and focuses on academic excellence, while reducing truancy and preventing delinquency in our school.

The Nova Center is a family centered program and encourages family participation. Monthly parent meetings bring the Nova environment to the parents, presented by the students.

Phillis Wheatley Elementary has a student population of 402 students in grades Jumpstart (3 yrs old) to 5th grade. We are a Title I school with a 96% free and reduced lunch student body. Our needs assessment indicates there is a strong need for high quality, substantive after school enrichment and academic activities for our students. A program that reinforces the importance of education, personal discipline, provides engaging communication, creates a positive challenging environment and introduces our students to the arts and humanities discipline is invaluable.

Teachers dedicated to the work of the Center provide opportunities to meet and dialogue with community leaders, government officials, Eagle Scouts and neighbors. It is not unusual to find a harpist, engineer or social worker or strong peer role model in the Center speaking with the students.

Phillis Wheatley continues to provide the following support for the program:

1. academic guidance for instructional team
2. assist with after school snacks preparation
3. student participation and oversight
4. parental contact and support
5. transportation home for students, as needed

We strongly support the work of the Learning for Life subsidiary and the Lincoln Heritage Council and we trust that the NOVA program will continue providing this valuable work in the lives of our students and families. If you have any questions, please feel free to contact me at (502) 485-8858 or annie.haigler@jefferson.kyschools.us.

Sincerely,



Annie C. Haigler
Family Resource Center Coordinator

METRO Parks

Michael J. Heitz, AIA
Director

Post Office Box 37280
Louisville, Kentucky
40233-7280

tel 502/456-8100
fax 502/456-3269
tdd 502/456-8183

web www.metro-parks.org
email parks@louisvilleky.gov

March 18, 2013

Dear Grant Review Committee:

I would like to provide this letter of Partnership to you as proof of a strong collaborative agreement we have with the NOVA program run through the Learning for Life Division of the Lincoln Heritage Council.

The NOVA program supports high-risk, high-resiliency youth in the California Park neighborhood. Louisville Metro Parks and Recreation is proud to offer use of our California Community Center as the focal point of the NOVA program. We supply a safe, close location from which the children selected through the Family Resource Center of Wheatley Elementary School can come to learn, strengthen their academic studies, learn about good decision making, enhance their non-violent conflict resolution, and simply have some quality creative play time.

The NOVA Program is providing curriculum, staff, technology, program resources, interactive life skills training, safety and resistance skills, and the program aspects of our NOVA vision.

We are thrilled to be able to support the NOVA Program and believe that our partnership will indeed change the lives of young people in the California Park neighborhood.

Sincerely,



Anthony Williams
Recreation Administrator
Community Centers & Athletics



Greg Fischer
Mayor
Louisville
Metro Council



A nationally accredited
parks and recreation agency



How Learning for Life Affiliates with the BSA

Learning for Life authorizes local councils to accomplish Learning for Life purposes and carry out Learning for Life programs by granting a local council an Intellectual Property License (the "License"). The license is issued for a period of one year and may be renewed annually upon application by the local council. Renewal of the license is based on annual reports that show satisfactory efforts to meet the responsibilities of a local council. Learning for Life may revoke or decline to renew a local council's license for failure to comply with the policies of Learning for Life or in any instances where it deems such action advisable in the interests of Learning for Life.

A Brief History

Learning for Life was launched in 1991 by the Boy Scouts of America as a way to serve youth through public schools and educational organizations with specially developed curriculum separate from traditional Scouting, and with distinctive programs that no longer used traditional Scouting methods.

Programs considered "In-School Scouting" which served hard-to-reach and at-risk youth had evolved. With pressing societal changes affecting the lives of so many young people, the time had come to make a standardized program available nationally and to support it with training and professional assistance. This was a way to reach youth of all ages, genders and backgrounds who would not otherwise have the opportunity to participate in a character-building program. Learning for Life is open to all adults and youth regardless of color, race, gender, sexual orientation, ethnic background, disability, economic status or citizenship with only some age requirements for specific programs.

All existing programs called In-School Scouting as well as the large number of Career Awareness Explorer Posts whose youth participation consisted primarily of career seminars during school hours were rolled into Learning for Life. Then in 1998, Work-based Exploring Posts that focused on career awareness and were sponsored by organizations such as Police Departments, Fire Departments, Hospitals, and Trade Organizations were transferred to Learning for Life.

Since then, Learning for Life has become an affiliate organization determined to support in-school and after-school organizations with premier character, academic, and career readiness curriculum, activities, supplements and programming.

For over two decades, Learning for Life has been a concerned and active partner in education and character development. It is a value-added solution for meeting the character and/or workforce development needs of educational, business, civic organizations and other key collaborative partners and serves to ignite the flame of success in young people.

*As of 2013, Learning for Life has served over 20 Million Youth.
Over 4,000 youth are currently being served in the Kentuckiana region.*

www.learningforlife.org

APPLICATION FOR RENEWAL Learning for Life

INTELLECTUAL PROPERTY LICENSE AGREEMENT October 1, 2013 – September 30, 2014

Region: _____ Area: _____
Council No.: _____
Headquarters city and state: _____

Learning for Life authorizes local councils to accomplish its purposes and carry out its programs by granting a local council an Intellectual Property License (the "License"). The license is issued for a period of one year (October 1, 2013 – September 30, 2014) and may be renewed annually upon application by the local council. Renewal of the license is based on annual reports that show satisfactory efforts to meet the responsibilities of a local council. Learning for Life may revoke or decline to renew a local council's license for failure to comply with the policies of Learning for Life or in any instances where it deems such action advisable in the interests of Learning for Life.

Revenue share will only be disbursed to councils who have an Intellectual Property License. LFL is committed to help councils be financially sustainable with their LFL programs. We are full partners with the councils and shall have the option to provide direct service of the program within the council boundaries to all schools and organizations not served by the council. We will make every effort and provide coaching to assist councils with the collection of funds from schools and organizations. The Intellectual Property License does not apply to Exploring.

The LINCOLN HERITAGE Council hereby applies for reauthorization. This application has been reviewed and approved by the executive committee or executive board. The council understands and agrees that students registered into the system commits to the amount owed to the Learning for Life National Office.

Payment options: Please select the payment option that will best fit your need. Fill in the blank with specific month(s).

2013-2014 Learning for Life Intellectual Property License fee: \$ 16,150
Total Amount

- Lump Sum (December 2013 invoicing)
- Biannual (December 2013 and June 2014 invoicing)
- 4 Payments (September 2013, December 2013, April 2014, and August 2014 invoicing)
- Council will NOT renew the Intellectual Property License Agreement

This council agrees with and accepts these terms of Learning for Life.

Signed _____

Scout Executive

Date

Barry Oxley

Scout Executive (print or type)

Signed _____

President

Date

Brad Rives

President (print or type)

Signed _____

Treasurer

Date

JAMES CLAY SMITH

Treasurer (print or type)

Checks made payable to "Learning for Life"

Please either mail, fax, or email to:

- Learning for Life, S510
1329 West Walnut Hill Lane
P. O. Box 152225
Irving, Texas 75015-2225
- Fax to (972) 580-2137
- dwilliam@lflmail.org

If you have any questions, please call (972) 580-2433.





Learning for Life
Pre K-12 Programs Student Success

Exploring[®]
Real-World Career Experiences

Position Statement

Learning for Life programs are designed for all age groups from pre-kindergarten through age 20. Youth participation is open to any youth in the prescribed age group for that particular program.

Adults are selected by the participating organization for involvement in the program.

Color, race, religion, gender, sexual orientation, ethnic background, disability, economic status or citizenship is not criteria for participation.



Non-Discriminatory Affidavit for the Learning for Life Program

Prepared for Louisville Metro Government

Learning for Life ("LFL") does not discriminate and is in accordance with the Louisville Metro Code of Ordinances, Chapter 92, per the Declaration of Policy and Definitions below.

LEARNING FOR LIFE POSITION STATEMENT

Learning for Life programs are designed for all age groups from pre-kindergarten through age 20. Youth participation is open to any youth in the prescribed age group for that particular program. Adults are selected by the participating organization for involvement in the program. Color, race, religion, gender, sexual orientation, ethnic background, disability, economic status or citizenship is not criteria for participation.


§ 92.01 DECLARATION OF POLICY.

It is the policy of the Metro Government to safeguard all individuals within Jefferson County from discrimination in certain contexts because of race, color, religion, national origin, familial status, age, disability, sex, gender identity, or sexual orientation. Certain practices must be prohibited within the areas of employment, housing, public accommodation, resort or amusement as necessary to protect individuals's personal dignity and insure freedom from humiliation; to make available to Jefferson County all full productive capacities; to secure Jefferson County against strife and unrest which would menace its democratic institutions; and to preserve the public safety, health and general welfare.

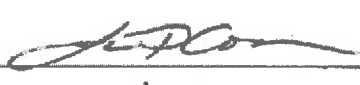
(1994 Jeff. Code, § 92.01) (Jeff. Ord. 36-1999, adopted and effective 10-12-1999) (1999 Lou. Code, § 98.01) (Lou. Ord. No. 0088-2001, 2, approved 8-16-2001; Lou. Metro Am. Ord. No. 193-2004, approved 12-10-2004)

§ 92.02 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning. **DISCRIMINATION.** Any direct or indirect act or practice of exclusion, restriction, segregation, limitation, refusal, denial, or any other act or practice of differentiation or preference in the treatment of a person or persons, or the aiding, abetting, inciting, coercing, or compelling thereof made unlawful under this chapter. **SEXUAL ORIENTATION.** An individual's actual or imputed heterosexuality, homosexuality or bisexuality. (1994 Jeff. Code, § 92.02) (Jeff. Ord. 36-1999, adopted and effective 10-12-1999) (1999 Lou. Code, § 98.02) (Lou. Ord. No. 0088-2001, 2, approved 8-16-2001; Lou. Metro Am. Ord. No. 129-2003, approved 7-18-2003; Lou. Metro Am. Ord. No. 193-2004, approved 12-10-2004)


Date: 8/22/13

Barry G. Oxley, II
CEO, Lincoln Heritage Council, Inc.
a LFL Intellectual Property Licensed Organization


Date: 08/22/2013

Tamara Coxon
Notary Public



www.learningforlife.org

501C-3, Granted to use
because of Intellectual
Property License Agreement

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

**Department of the Treasury
P.O. Box 2508
Cincinnati, OH 45201**

Date:

MAR 24 2009

**Learning for Life
P O Box 152225
Irving, TX 75015-2225**

**Employer Identification Number:
75-2396057**

**Person to Contact - ID#:
Sirijun Mayi - #0203007**

**Contact Telephone Number:
877-829-5500 Phone**

**Public Charity Status:
509(a)(2)**

Dear Applicant:

Our letter dated December 1991 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and classified as a public charity under section 509(a)(3) of the Code.

Based on the information you submitted, we have modified your public charity status to the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, *Tax-Exempt Status for Your Organization*, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at www.irs.gov.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,


**Robert Choi
Director, Exempt Organizations
Rulings and Agreements**

LEARNING FOR LIFE, INC.

General Information

Organization Number 0534313
Name LEARNING FOR LIFE, INC.
Profit or Non-Profit N - Non-profit
Company Type FCO - Foreign Corporation
Status A - Active
Standing G - Good
State DC
File Date 4/3/2002
Authority Date 4/3/2002
Last Annual Report 6/7/2013
Principal Office 1329 W. WALNUT HILL LANE
 IRVING, TX 75038-3027
Registered Agent CAPITOL CORPORATE SERVICES
 828 LANE ALLEN RD., SUITE 219
 LEXINGTON, KY 40504

Current Officers

Chairman [Dr. David L Briscoe](#)
President [Diane E Thornton](#)
Vice Chairman [Fred Markham](#)
Secretary [Tom Whalen](#)
Treasurer [Andrea Bohannon](#)
Director [Dr. David L Briscoe](#)
Director [Fred Markham](#)
Director [Tom Whalen](#)
Director [Andrea Bohannon](#)
Director [Susan Davidson](#)
Director [Keith Clark](#)

Individuals / Entities listed at time of formation

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Registered Agent name/address change	6/7/2013 7:21:55 PM	1 page	PDF	
Annual Report	6/7/2013	1 page	PDF	
Registered Agent name/address change	3/12/2013 2:29:24 PM	1 page	PDF	
Annual Report	6/4/2012	1 page	PDF	
Annual Report	6/23/2010	2 pages	tiff	PDF
Annual Report	3/17/2009	2 pages	tiff	PDF

Principal Office Address Change	2/16/2009	1 page	tiff	PDF
Annual Report	6/26/2008	1 page	tiff	PDF
Statement of Change	5/30/2007	1 page	tiff	PDF
Annual Report	5/29/2007	1 page	tiff	PDF
Annual Report	3/17/2006	1 page	tiff	PDF
Annual Report	4/5/2005	1 page	tiff	PDF
Statement of Change	4/1/2005	1 page	tiff	PDF
Annual Report	5/29/2003	1 page	tiff	PDF
Application for Certificate of Authority	4/3/2002	4 pages	tiff	PDF

Assumed Names

LEARNING FOR LIFE	Real Name of foreign org. which filed under a fictitious name
-----------------------------------	---

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	6/7/2013 7:29:10 PM	6/7/2013 7:29:10 PM	
Registered agent address change	6/7/2013 7:21:55 PM	6/7/2013 7:21:55 PM	
Registered agent address change	3/12/2013 2:29:24 PM	3/12/2013 2:29:24 PM	
Annual report	6/4/2012 6:21:56 PM	6/4/2012 6:21:56 PM	
Annual report	6/28/2011 8:08:55 AM	6/28/2011	
Annual report	6/23/2010 11:41:16 AM	6/23/2010	
Annual report	3/17/2009 2:04:28 PM	3/17/2009	
Principal office change	2/16/2009 11:12:41 AM	2/16/2009	
Annual report	6/26/2008 10:39:39 AM	6/26/2008	
Registered agent address change	5/30/2007 12:21:35 PM	5/30/2007	
Annual report	5/29/2007 2:41:20 PM	5/29/2007	
Annual report	3/17/2006 3:40:35 PM	3/17/2006	
Registered agent address change	4/1/2005 11:09:11 AM	4/1/2005	
Name Cross Reference	4/3/2002 2:26:21 PM	4/3/2002	LEARNING FOR LIFE
Add	4/3/2002 2:23:47 PM	4/3/2002	

Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a Request For Corporate Documents to the Corporate Records Branch at 502-564-5687.

Registered Agent name/address change	4/1/2005	1 page
Annual Report	4/1/2005	1 page
Annual Report	8/4/2004	1 page
Annual Report	5/29/2003	1 page
Application for Certificate of Authority	4/3/2002	4 pages



BOY SCOUTS OF AMERICA*
NATIONAL COUNCIL

Wayne Brock
Chief Scout Executive

This is included because the attached 990 all funding is utilized through same 990 because of the Intellectual Property Agreement and is reported through the attached 990.

Thursday, January 31, 2013

Barry G. Oxley, Scout Executive
Lincoln Heritage Council, #205, Boy Scouts of America
12001 Sycamore Station Place
Louisville, KY 40233-6273

Re: Requests for information regarding your council's federal tax-exempt status

Dear Barry:

This letter clarifies the tax-exempt status of your council. The Boy Scouts of America, National Council, is recognized as a public charity and tax exempt under IRC Section 501(c)(3), as well as IRC Section 170(b)(1)(A)(vi). We are not a private foundation as described in IRC Section 509(a). A copy of our current tax-exempt determination letter is attached.

For tax purposes, your council is a bona fide subordinate organization of the Boy Scouts of America, in good standing, and covered under the Boy Scouts of America's group exemption ruling, IRS Ruling No. 1761. Though the council is a separate entity and responsible for its own, independent audit, our exemption ruling extends the same recognition of tax-exempt status to this council as to the Boy Scouts of America National Council.

Each year, the Boy Scouts of America National Office submits to the IRS in electronic format a list of approved subordinate organizations which includes all local councils and their endowment trusts. Your council's information is on the attached list of subordinates.

On behalf of the many young men and women you serve in your council area, thank you again for all you do for Scouting. Questions, if any, can be directed to Russ McNamer, National Office Council Operations Tax and Legal Support, (972) 580-2226 or Russ.McNamer@scouting.org.

Very truly yours,

Wayne Brock
Chief Scout Executive

Attachments

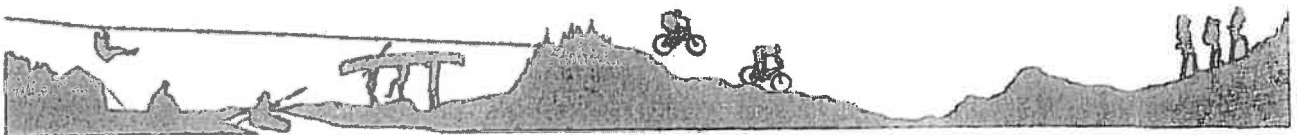
2013 IRS Letter

2012 Group Exemption Update

RECEIVED
FEB 1 2013

1325 West Walnut Hill Lane
P.O. Box 152079
Irving, Texas 75015-2079
972.580.2000
www.scouting.org

Prepared. For Life.™





Department of the Treasury
Internal Revenue Service
P.O. Box 35045
Jacksonville FL 32202-0000

In reply refer to: 0752161057
Jan. 16, 2013 LTR 4167C 0
22-1576300 000000 00
00020902
BODC: TE

BOY SCOUTS OF AMERICA
% STEPHANIE PHILLIPS
1325 W WALNUT HL LN
IRVING TX 75038-3008



009092

Employer Identification Number: 22-1576300
Group Exemption Number: 1761
Person to Contact: TEGE
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 07, 2013, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in November 1965, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(03) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Stephen E. Paxton
Operations Manager, AM Operations 3

LIST OF PARENT AND SUBSIDIARY ACCOUNTS FOR GEN 1761

EIN	FR	NAME OF ORGANIZATION	CONTINUATION NAME	CHAPTER NAME	CARE OF NAME	ADDRESS	CITY	ST	ZIP	UPDATES
610445839	01	BOY SCOUTS OF AMERICA		205 LINCOLN HERITAGE COUNCIL		12001 SYCAMORE STATION PL	LOUISVILLE	KY	402894898018	

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Over/Under	Budget	Actual	Over/Under	Budget
Support and Revenue							
Direct Support							
Net Direct Mail			-			-	
Friends of Scouting							
FOS Contributions	(40,000)	4,195	44,195	1,445,185	1,446,581	1,396	1,445,185
Net Assets Released FOS	40,000	40,000	-	374,815	374,815	-	374,815
Provision Uncoll FOS	-	-	-	-	-	-	(150,000)
Net Friends of Scouting	-	44,195	44,195	1,820,000	1,821,396	1,396	1,670,000
Net Project Sales			-			-	
Special Events							
Special Event Contributions	32,000	34,440	2,440	248,000	257,753	9,753	435,615
Net Assets Release Spec Events	-	-	-	32,935	32,935	-	32,935
Spec Event Cost Direct Benefit	(17,400)	(38,200)	(20,800)	(95,200)	(77,589)	17,611	(170,180)
Net Special Events	14,600	(3,760)	(18,360)	185,735	213,099	27,364	298,370
Net Legacies & Bequests			-			-	
Foundations & Trusts							
Foundation & Trust Contributio	2,083	-	(2,083)	16,798	7,486	(9,312)	25,000
Net Foundations & Trusts	2,083	-	(2,083)	16,798	7,486	(9,312)	25,000
Net Other Direct Contrib			-			-	
Total Direct Support	16,683	40,435	23,752	2,022,533	2,041,981	19,448	1,993,370
Indirect Support							
Associated Organizations							
Associated Organizations Gross	11,000	13,454	2,454	88,000	101,965	13,965	132,000
Net Associated Org	11,000	13,454	2,454	88,000	101,965	13,965	132,000
United Way							
United Way Contributions	18,500	18,500	-	37,000	37,000	-	111,000
Net Assets Released United Way	-	-	-	122,000	122,000	-	122,000
Net United Way	18,500	18,500	-	159,000	159,000	-	233,000
NetUnassociated Org			-			-	
Net Other Direct Contrib			-			-	
Government Grants/Fees			-			-	
Total Indirect Support	29,500	31,954	2,454	247,000	260,965	13,965	365,000
Revenue							
Sales of Supplies - Net							
Sale of Supplies Gross	70,500	77,795	7,295	606,100	462,934	(143,166)	1,000,000
Sale of Supplies Cost of Goods	(47,235)	(51,538)	(4,303)	(406,087)	(320,827)	85,260	(670,000)
Net Sale of Scouting Supplies	23,265	26,258	2,993	200,013	142,106	(57,907)	330,000
Product Sales							
Product Sales	7,677	2,605	(5,072)	372,677	435,555	62,878	2,120,000
Product Sales Cost of Goods	(684)	(1,063)	(379)	(18,098)	(28,130)	(10,032)	(495,000)
Product Sales Unit Commissions	-	(303)	(303)	(178,500)	(222,210)	(43,710)	(815,000)
Net Product Sales	6,993	1,239	(5,754)	176,079	185,215	9,136	810,000
Investment Income							
Investment Income Current	15,233	15,136	(97)	157,364	157,853	489	280,000
Investment Income	15,233	15,136	(97)	157,364	157,853	489	280,000
Realized Invest Gain/Loss			-			-	
Unrealized Invest Gain/Loss			-			-	
Camping							
Camp Revenues	684,810	553,059	(131,751)	1,117,641	1,074,665	(42,976)	1,119,760
Camp Trading Post Sales	80,000	72,791	(7,209)	122,700	121,221	(1,479)	122,700
Camp TP Cost of Goods Sold	(49,000)	(37,592)	11,408	(77,980)	(73,404)	4,576	(77,980)
Net Camping Revenue	715,810	588,258	(127,552)	1,162,361	1,122,482	(39,879)	1,164,480
Activities							
Activity Revenues	39,506	30,519	(8,987)	446,036	400,415	(45,621)	561,431
Activity Trading Post Sales	-	-	-	-	-	-	6,200
Activity TP Sales Cost of Gds	-	-	-	-	-	-	(3,100)
Net Activity Revenue	39,506	30,519	(8,987)	446,036	400,415	(45,621)	564,531

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Over/Under	Budget	Actual	Over/Under	Budget
Other Revenue	1,536	1,893	357	19,608	28,567	8,959	46,000
Total Revenue	802,343	663,302	(139,041)	2,161,461	2,036,638	(124,823)	3,195,011
Total Support and Revenue	848,526	735,690	(112,836)	4,430,994	4,339,584	(91,410)	5,553,381
Expenses							
Employee Compensation							
Salaries	336,920	306,875	(30,045)	1,772,960	1,759,845	(13,115)	2,614,663
Employee Benefits	41,653	40,807	(846)	333,224	329,776	(3,448)	499,900
Payroll Taxes Expense	25,474	23,565	(1,909)	140,592	143,171	2,579	204,100
Employee Related Expenses	-	-	-	-	-	-	3,000
Total Employee Compensation	404,047	371,246	(32,801)	2,246,776	2,232,792	(13,984)	3,321,663
Other Expenses							
Professional Fees	19,429	1,450	(17,979)	43,420	42,655	(765)	51,000
Program & Other Supplies	216,172	214,713	(1,459)	781,019	729,689	(51,330)	860,908
Telephone & Communications	6,676	4,325	(2,351)	34,413	32,847	(1,566)	51,400
Postage & Shipping Expense	5,404	2,334	(3,070)	26,995	22,832	(4,163)	32,000
Occupancy Expense	48,306	44,446	(3,860)	204,332	225,564	21,232	287,600
Rental & Maintenance of Equip	6,299	4,010	(2,289)	33,942	35,687	1,745	49,450
Publication & Media Expense	4,154	2,056	(2,098)	20,165	12,067	(8,098)	22,811
Travel Expense	24,661	18,837	(5,824)	169,905	159,707	(10,198)	254,600
Conferences and Meeting Exp	6,438	10,454	4,016	25,201	24,219	(983)	32,900
Specific Assistance to Individ	9,462	5,217	(4,245)	61,457	49,604	(11,853)	109,100
Recognition & Awards Expense	31,072	46,065	14,993	129,858	127,555	(2,303)	154,928
Insurance Expense	12,655	11,044	(1,611)	96,610	107,572	10,962	130,525
Other Expenses	5,352	3,236	(2,116)	36,877	33,618	(3,259)	58,000
National Charter and Serv Fees	5,790	7,699	1,909	34,840	53,990	19,150	58,000
Total Other Expenses	401,870	375,884	(25,986)	1,699,034	1,657,606	(41,428)	2,153,222
Total Expenses	805,917	747,130	(58,787)	3,945,810	3,890,398	(55,412)	5,474,885
Surplus (Deficit) UR Revenue/Expense	42,609	(11,440)	(54,049)	485,184	449,186	(35,998)	78,496

Net Assets Summary

Unrestricted Net Assets - Beginning of Year					830,419		
Change In Net Assets from Operations	42,609	(11,440)	(54,049)	485,184	449,186	(35,998)	78,496
Adjustments to Net Assets							
Transfers between Funds							
Change in Unrestricted Net Assets	42,609	(11,440)	(54,049)	485,184	449,186	(35,998)	78,496
Unrestricted Net Assets - End of Period					1,279,606	(35,998)	

----- End of Statement -----

Board of Directors -- Term and Term Limits

Please find all term and term limit information pertaining to the Board of Directors within the Articles of Incorporation and Bylaws Document.

Synopsis: Board members are voted upon yearly with one year Board membership. Each board member is renewed yearly.

2013 Executive Board Officers
February 1, 2013

Chairman of the Board

S. Bradford Rives
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Endowment Chair

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HR Chair

John R. Combs
Healthcare Recoveries
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Immediate Past Board Chair

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February 1, 2013

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2013 Executive Board Roster
February 1, 2013

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2013 Executive Board Roster
February 1, 2013

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2013 Executive Board Roster
February 1, 2013

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2013 Executive Board Roster
February 1, 2013

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

OMB No 1545-0047

2012

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning _____ and ending _____

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

C Name of organization
LINCOLN HERITAGE COUNCIL OF BOY SCOUTS OF AMERICA, INC.
 Doing Business As _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 36273
 City, town, or post office, state, and ZIP code
LOUISVILLE, KY 40233-6273
 F Name and address of principal officer: **BARRY G. OXLEY III**
12001 SYCAMORE STATION PLACE, LOUISVILLE, KY

D Employer identification number
61-0445839

E Telephone number
(502) 361-2624

G Gross receipts **9,337,442.**

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶ **1761**

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

J Website: ▶ **WWW.LHCBSA.ORG**

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **1980** **M** State of legal domicile: **KY**

Summary

1 Briefly describe the organization's mission or most significant activities: **FOSTERING THE CHARACTER DEVELOPMENT, MORAL, MENTAL AND PHYSICAL FITNESS OF YOUNG PEOPLE.**

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)	111
4 Number of independent voting members of the governing body (Part VI, line 1b)	110
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	242
6 Total number of volunteers (estimate if necessary)	10000
7a Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b Net unrelated business taxable income from Form 990-T, line 34	0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	2,451,370.	3,004,273.
9 Program service revenue (Part VII, line 2g)	1,025,398.	1,308,164.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	190,476.	566,092.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	686,982.	968,491.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,354,226.	5,847,020.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
16 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,520,221.	2,931,107.
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 393,086.	1,817,995.	2,087,734.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,338,216.	5,018,841.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,010.	828,179.
19 Revenue less expenses. Subtract line 18 from line 12	19,130,474.	20,457,517.
20 Total assets (Part X, line 16)	516,375.	739,417.
21 Total liabilities (Part X, line 26)	18,614,099.	19,718,100.
22 Net assets or fund balances. Subtract line 21 from line 20		

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.

Signature of officer: **Mark Kraus** Chief Financial Officer
 Date: **8/13/13**

Print/Type preparer's name: **WILLIAM J. JESSEE**
 Preparer's signature: *William J. Jessee*
 Date: **8/13/13**
 Check if self-employed PTIN: **P00055805**
 Firm's name: **HENDERMAN, JESSEE & COMPANY PLLC**
 Firm's EIN: **31-1490913**
 Firm's address: **304 WHITTINGTON PARKWAY SUITE #107**
 Louisville, KY 40222
 Phone no.: **(502) 425-4800**

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

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*
- Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

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

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

Part I only

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

Type or print	Name of exempt organization or other filer, see instructions. LINCOLN HERITAGE COUNCIL OF BOY SCOUTS OF AMERICA, INC.	Employer identification number (EIN) or 61-0445839
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 36273	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOUISVILLE, KY 40233-6273	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (Individual)	03	Form 4720	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

- The books are in the care of ▶ **LINCOLN HERITAGE COUNCIL BOY SCOUTS**
Telephone No. ▶ **(502) 361-2624** FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2013**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2012** or
▶ tax year beginning _____, and ending _____

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

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

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form 8868 (Rev. 1-2013)

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

Type or print	Name of exempt organization or other filer, see instructions. BOY SCOUTS OF AMERICA, 285 LINCOLN HERITAGE COUNCIL	Employer identification number (EIN) or 61-4448839
	Number, street, and room or suite no. if a P.O. box, see instructions. 12001 SYCAMORE STATION PLACE	Social security number (SSN)
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOUISVILLE, KY 40299	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

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	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.

• The books are in the care of ▶ **BSA, LINCOLN HERITAGE COUNCIL, 12001 SYCAMORE STATION PL, LOU, KY**
 Telephone No. ▶ **502-381-2824** FAX No. ▶ **502-381-7889**
 • 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.

4 I request an additional 3-month extension of time until 11/15, 20 13.
 5 For calendar year 2013, or other tax year beginning _____, 20____, and ending _____, 20____.
 6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

7 State in detail why you need the extension April 1, 2013 we converted the accounting software system we use. The new system is nothing like the old software & it is taking a lot of time to learn how to use the new software & learn how to get information out of the new system. We also added additional revenue streams which increase the preparation time. We need additional time to ensure our return is complete and accurate.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	2a	\$	0
b	If this application is for Form 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	\$	N/A

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 ▶ _____ Date ▶ _____

red and mailed by client 7/22/2013

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

61-0445839 Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
**TO FOSTER CHARACTER DEVELOPMENT, CITIZENSHIP, AND MORAL, MENTAL AND
PHYSICAL FITNESS OF YOUNG PEOPLE, AND PREPARE THEM TO MAKE LIFELONG
ETHICAL CHOICES BY INSTILLING THE VALUES FOUND IN THE SCOUT OATH AND
LAW. BESIDES TRADITIONAL PROGRAMS (CUB SCOUTS, BOY SCOUTS AND**

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 \$ **888,893.** Including grants of \$) (Revenue \$ **1,047,878.**)
CAMPING

4b (Code:) (Expenses \$ **236,377.** Including grants of \$) (Revenue \$ **260,286.**)
ACTIVITIES

4c (Code:) (Expenses \$ **85,426.** Including grants of \$) (Revenue \$ **355,325.**)
SCOUTING EVENTS

4d Other program services (Describe in Schedule O.)
(Expenses \$ **2,783,418.** including grants of \$) (Revenue \$ **1,264,684.**)

4e Total program service expenses **3,994,114.**

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Form 990 (2012)

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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 Schedules 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 assistance to any organization or entity located outside the United States? <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 assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X

Form 990 (2012)

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

Part IV Checklist of Required Schedules (continued)

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

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

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	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?	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," 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?		
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?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
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?		X
9a	Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4968?		X
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
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		

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

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

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	111			
b Enter the number of voting members included in line 1a, above, who are independent		110		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			8a	X
a The governing body?			8b	X
b Each committee with authority to act on behalf of the governing body?			9	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **►KY**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **►**
LINCOLN HERITAGE COUNCIL BOY SCOUTS - (502) 361-2624
12001 SYCAMORE STATION PLACE, LOUISVILLE, KY 40299

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

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

Check if Schedule O contains a response to any question 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) BARRY G. OXLEY SCOUT EXECUTIVE	50.00	X		X			251,210.	0.	74,768.	
(2) TERRY TYLER CHAIRMAN	1.00						0.	0.	0.	
(3) MAC BARR COUNCIL COMMISSIONER	1.00						0.	0.	0.	
(4) JAMES CLAY SMITH TREASURER	1.00						0.	0.	0.	
(5) CLINTON E SCHARFF DEPUTE SCOUT EXECUTIVE	55.00						105,190.	0.	25,082.	
(6) SEE LIST OF BOARD MEMBERS ATTACHED	0.00						0.	0.	0.	

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

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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			
1b Sub-total							356,400.	0.	99,850.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							356,400.	0.	99,850.	

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 2

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

Section B. Independent Contractors

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

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

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

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	355,325.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,648,948.			
	g Noncash contributions included in lines 1a-1f					
	h Total. Add lines 1a-1f		3,004,273.			
Program Service Revenue	2 a CAMPING	Business Code 713990	1,047,878.	1,047,878.		
	b ACTIVITIES	713990	260,286.	260,286.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		1,308,164.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		381,456.	381,456.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	59,988.			
		(ii) Personal				
		b Less: rental expenses	0.			
		c Rental income or (loss)	59,988.			
	d Net rental income or (loss)		59,988.	59,988.		
	7 a Gross amount from sales of assets other than inventory	(i) Securities	2,003,119.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	1,817,479.	1,004.		
		c Gain or (loss)	185,640.	<1,004.		
	d Net gain or (loss)		184,636.	184,636.		
	8 a Gross income from fundraising events (not including \$ 355,325. of contributions reported on line 1c). See Part IV, line 18					
	b Less: direct expenses		85,426.			
c Net income or (loss) from fundraising events		<85,426.		<85,426.>		
9 a Gross income from gaming activities. See Part IV, line 19						
b Less: direct expenses						
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances		2,533,361.				
b Less: cost of goods sold		1,586,513.				
c Net income or (loss) from sales of inventory		946,848.	946,848.			
Miscellaneous Revenue		Business Code				
11 a MISCELLANEOUS	713990	47,081.	47,081.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		47,081.				
12 Total revenue. See instructions.		5,847,020.	2,928,173.	0.	<85,426.>	

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 4b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	251,210.	195,944.	30,145.	25,121.
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	2,040,580.	1,764,600.	152,040.	123,940.
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	160,939.	125,532.	19,313.	16,094.
9	Other employee benefits	296,064.	240,071.	30,957.	25,036.
10	Payroll taxes	182,314.	148,430.	18,636.	15,248.
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	25,960.		25,960.	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy	292,582.	234,540.	53,822.	4,220.
17	Travel	202,547.	151,156.	37,388.	14,003.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	21,254.	8,799.	12,455.	
20	Interest	2,216.	1,773.	244.	199.
21	Payments to affiliates	57,528.		57,528.	
22	Depreciation, depletion, and amortization	374,330.	299,464.	41,176.	33,690.
23	Insurance	123,697.	76,711.	39,412.	7,574.
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	PROGRAM SUPPLIES	565,963.	446,016.	33,263.	86,684.
b	RECOGNITION AWARDS	102,002.	83,399.	5,243.	13,360.
c	SPECIFIC ASSISTANCE TO	79,335.	79,335.		
d	PROFESSIONAL FEES	43,454.	26,579.	16,875.	
e	All other expenses	196,866.	111,765.	57,184.	27,917.
25	Total functional expenses. Add lines 1 through 24e	5,018,841.	3,994,114.	631,641.	393,086.
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (AISC 98-729)

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

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Form 990 (2012)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	69,326.	1	77,630.
	2 Savings and temporary cash investments	1,153,309.	2	1,485,022.
	3 Pledges and grants receivable, net	2,030,715.	3	1,988,804.
	4 Accounts receivable, net	62,387.	4	65,157.
	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	26,550.
	8 Inventories for sale or use	9,684.	8	193,910.
	9 Prepaid expenses and deferred charges	36,219.	9	133,987.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,992,865.		
	b Less: accumulated depreciation	10b 4,695,850.		
	11 Investments - publicly traded securities	7,544,074.	10c	7,297,015.
	12 Investments - other securities. See Part IV, line 11	5,439,877.	11	5,814,120.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	2,784,883.	14	3,375,322.
16 Total assets. Add lines 1 through 15 (must equal line 34)	19,130,474.	15	20,457,517.	
Liabilities	17 Accounts payable and accrued expenses	100,673.	16	114,170.
	18 Grants payable		17	
	19 Deferred revenue	88,750.	18	164,621.
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	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		21	
	23 Secured mortgages and notes payable to unrelated third parties	80,174.	22	59,940.
	24 Unsecured notes and loans payable to unrelated third parties		23	
	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	246,778.	24	400,686.
	26 Total liabilities. Add lines 17 through 25	516,375.	25	739,417.
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 856), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.	8,751,355.	26	8,778,971.
	28 Unrestricted net assets	3,876,216.	27	4,348,516.
	29 Temporarily restricted net assets	5,986,528.	28	6,590,613.
	30 Permanently restricted net assets		29	
	31 Organizations that do not follow SFAS 117 (ASC 856), check here <input type="checkbox"/> and complete lines 30 through 34.		30	
	32 Capital stock or trust principal, or current funds		31	
	33 Paid-in or capital surplus, or land, building, or equipment fund		32	
	34 Retained earnings, endowment, accumulated income, or other funds	18,614,099.	33	19,718,100.
35 Total net assets or fund balances	19,130,474.	34	20,457,517.	
36 Total liabilities and net assets/fund balances				

Form 990 (2012)

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Form 990 (2012)

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,847,020.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,018,841.
3	Revenue less expenses. Subtract line 2 from line 1	3	828,179.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	18,614,099.
5	Net unrealized gains (losses) on investments	5	230,537.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	98,076.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	<52,791.>
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	19,718,100.

Part XII Financial Statements and Reporting

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

	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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" 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 completion 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 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **LINCOLN HERITAGE COUNCIL OF BOY SCOUTS OF AMERICA, INC.** Employer identification number **61-0445839**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)
- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 - 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
 - 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 - 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
 - 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
 - 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 - 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
 - 8 A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
 - 9 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.)
 - 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 - 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 a Type I b Type II c Type III - Functionally Integrated d Type III - Non-functionally Integrated
 - e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
 - g Since August 17, 2008, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (i) and (ii) below, the governing body of the supported organization? 11g(i)		
(ii) A family member of a person described in (i) above? 11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		
 - h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LINCOLN HERITAGE COUNCIL OF

Schedule A (Form 990 or 990-EZ) 2012

BOY SCOUTS OF AMERICA, INC.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2247071.	1817048.	2144614.	2104660.	2790224.	11103617.
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	2247071.	1817048.	2144614.	2104660.	2790224.	11103617.
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)						
6 Public support. Subtract line 5 from line 4						11103617.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	2247071.	1817048.	2144614.	2104660.	2790224.	11103617.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	151,189.	112,742.	147,215.	195,670.	381,456.	988,272.
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.)						
11 Total support. Add lines 7 through 10						12091889.
12 Gross receipts from related activities, etc. (see instructions)					12	16,199,995.
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 2012 (line 6, column (f) divided by line 11, column (f))	14	91.83	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	91.91	%
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support percentage (line 6) ÷ (line 13)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2012. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶

b 33 1/3% support tests - 2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶

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

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.

OMB No. 1545-0047

2012

Name of the organization
**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Employer identification number
61-0445839

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 (a) Form 990, Part VIII, line 1h, or (b) 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 Part I, line 2 of its Form 990-PF, 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) (2012)

Name of organization LINCOLN HERITAGE COUNCIL OF BOY SCOUTS OF AMERICA, INC.	Employer identification number 61-0445839
---	---

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	METRO UNITED WAY 334 E. BROADWAY LOUISVILLE, KY 40202	\$ 295,483.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Employer identification number

61-0445839

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 **LINCOLN HERITAGE COUNCIL OF BOY SCOUTS OF AMERICA, INC.** Employer identification number **61-0445839**

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 on 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, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012
Open to Public Inspection

Name of the organization **LINCOLN HERITAGE COUNCIL OF BOY SCOUTS OF AMERICA, INC.**

Employer identification number
61-0445839

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 checked="" 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)
 - Protection of natural habitat
 - Preservation of open space
 - Preservation of an historically important land area
 - Preservation of a certified historic structure
- 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?

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 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

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Schedule D (Form 990) 2012

61-0445839 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	9,100,361.	8,963,446.	7,285,555.	7,279,568.	4,822,554.
b Contributions	656,679.	49,500.	62,473.	5,987.	24,252.
c Net investment earnings, gains, and losses	611,954.	178,339.			
d Grants or scholarships					
e Other expenditures for facilities and programs	132,500.	189,000.			
f Administrative expenses					
g End of year balance	10,236,494.	9,002,285.	7,348,028.	7,285,555.	4,846,806.

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

- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X

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

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

Part VI Land, Buildings, and Equipment. 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	1,238,853.			1,238,853.
b Buildings	6,520,328.		2,264,595.	4,255,733.
c Leasehold improvements				
d Equipment	4,224,589.		2,423,268.	1,801,321.
e Other	9,095.		7,987.	1,108.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				7,297,015.

Schedule D (Form 990) 2012

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Schedule D (Form 990) 2012

61-0445839 Page 3

Part VII Investments - Other Securities. 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)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 14.

(a) Description	(b) Book value
(1) LEASE DEPOSIT	1,618.
(2) BENEFICIAL INTEREST IN TRUSTS	3,368,908.
(3) INTEREST & DIVIDENDS RECEIVABLE	4,796.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	3,375,322.

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CUSTODIAN ACCOUNTS	382,753.
(3) PAYROLL TAXES PAYABLE	15,062.
(4) SALES TAX PAYABLE	2,871.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	400,686.

2. FIN 48 (ASC 740) Footnote. 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

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Schedule D (Form 990) 2012

61-0445839 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements		1 6,125,694.
2	Amounts included on line 1 but not on Form 990, Part VII, line 12:		
a	Net unrealized gains on investments	2a 230,537.	
b	Donated services and use of facilities	2b 73,093.	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	303,630.
3	Subtract line 2e from line 1	3	5,822,064.
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 24,956.	
c	Add lines 4a and 4b	4c	24,956.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,847,020.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements		1 5,119,769.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a 73,093.	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d 53,795.	
e	Add lines 2a through 2d	2e	126,888.
3	Subtract line 2e from line 1	3	4,992,881.
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 25,960.	
c	Add lines 4a and 4b	4c	25,960.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,018,841.

Part XIII Supplemental information

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

PART V, LINE 4: ENDOWMENT FUNDS ARE LIMITED TO USE OF INCOME ONLY AND

USED TO FURTHER THE COUNCIL'S MISSION AND PAY COST OF PROGRAMS. MAY BE

USED FOR CAPITAL IMPROVEMENTS IF NEEDED.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

LOSS ON ASSET DISPOSAL REPORTED WITH EXPENSES ON FINANCIAL

STATEMENTS

-1,004.

INVESTMENT MGMT EXPENSES REPORTED WITH REVENUES ON

Schedule D (Form 990) 2012

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Schedule D (Form 990) 2012

61-0445839 Page 6

Part XIII Supplemental Information (continued)

FINANCIAL STATEMENTS 25,960.

TOTAL TO SCHEDULE D, PART XI, LINE 4B 24,956.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

WRITE OFF OF UNCOLLECTIBLE PLEDGES RECEIVABLE 52,791.

LOSS ON ASSET DISPOSAL REPORTED WITH EXPENSES ON FINANCIAL
STATEMENTS 1,004.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 53,795.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT MGMT EXPENSES REPORTED WITH REVENUES ON
FINANCIAL STATEMENTS 25,960.

LINCOLN HERITAGE COUNCIL OF

Schedule G (Form 990 or 990-EZ) 2012 **BOY SCOUTS OF AMERICA, INC.**

61-0445839 Page 2

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 8b. 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))	
		SPORTING CLAY TOURNAMENT (event type)	GOLF (event type)	6 (total number)		
Revenue	1	Gross receipts	204,020.	41,550.	109,755.	355,325.
	2	Less: Contributions	204,020.	41,550.	109,755.	355,325.
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	2,230.	1,826.	6,237.	10,293.
	6	Rent/facility costs	15,000.	8,726.	5,522.	29,248.
	7	Food and beverages	17,591.	1,866.	13,076.	32,533.
	8	Entertainment			3,675.	3,675.
	9	Other direct expenses	56,964.	7,603.	13,293.	77,860.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				(153,609)
11	Net income summary. Combine line 3, column (d), and line 10				<153,609.>	

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

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: _____

LINCOLN HERITAGE COUNCIL OF

Schedule G (Form 990 or 990-EZ) 2012 BOY SCOUTS OF AMERICA, INC.

61-0445839 Page 3

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:
a The organization's facility 13a %
b An outside facility 13b %

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

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
c If "Yes," enter name and address of the third party:

Name
Address

16 Gaming manager information:
Name
Gaming manager compensation \$
Description of services provided
 Director/officer Employee Independent contractor

17 Mandatory distributions:
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

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

**SCHEDULE J
(Form 990)**

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Employer identification number

61-0445839

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 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 type="checkbox"/> Housing allowance or residence for personal use |
| <input 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 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 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

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

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"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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?
- 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 section 501(c)(3) and 501(c)(4) organizations must complete lines 5-6.

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?
- b Any related organization?
- 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?
- b Any related organization?
- 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

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

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

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2012

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Schedule J (Form 990) 2012

61-0445839

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BARRY G. OXLEY SCOUT EXECUTIVE	(i)	251,210.	0.	0.	0.	74,768.	325,978.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CLIFTON E SCHARFF DEPUTE SCOUT EXECUTIVE	(i)	105,190.	0.	0.	0.	25,082.	130,272.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Part III Supplemental Information

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

PART I, LINE 7: EXECUTIVE DIRECTOR RECEIVED PERFORMANCE-BASED BONUS

PAYMENT OF \$35,000 (GROSS)

LINCOLN HERITAGE COUNCIL OF

Schedule L (Form 990 or 990-EZ) 2012 BOY SCOUTS OF AMERICA, INC.

61-0445839 Page 2

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
WILFRED SIEG, JR., PRESIDENT	EXECUTIVE BOARD MBR	470,914.	RAMSEY POPC		X

Part V Supplemental information

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

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

(A) NAME OF INTERESTED PERSON:

WILFRED SIEG, JR., PRESIDENT, RAMSEY POPCORN CO. INC.

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

EXECUTIVE BOARD MBR

(C) AMOUNT OF TRANSACTION \$ 470,914.

(D) DESCRIPTION OF TRANSACTION: RAMSEY POPCORN PROVIDES PRODUCT THAT IS THEN SOLD BY SCOUTS TO THE PUBLIC.

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

Department of the Treasury
Internal Revenue Service

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

Name of the organization **LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Employer identification number
61-0445839

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 ▶ (<u>EVENTS-MISC S</u>)	X	20	68,183.	FAIR MARKET VALUE
26 Other ▶ (<u>AUTO LEASES</u>)	X	8	30,000.	FAIR MARKET VALUE
27 Other ▶ (<u>PROGRAM SUPPL</u>)	X	6	27,729.	FAIR MARKET VALUE
28 Other ▶ (<u>CAMPING</u>)	X	3	7,750.	FAIR MARKET VALUE

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**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 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?

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

31 Does the organization have a gift acceptance policy that requires the review of any non-standard 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.

	Yes	No
30a		X
31		X
32a		X

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

Schedule M (Form 990) (2012)

LINCOLN HERITAGE COUNCIL OF

Schedule M (Form 990) (2012) **BOY SCOUTS OF AMERICA, INC.**

61-0445839 Page 2

Part II

Supplemental information. Complete this part to 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.

PART I, OTHER TYPES OF PROPERTY:

OCCUPANCY FEES

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 5264.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

PRINTING SERVICES

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 2

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 2350.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

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.

OMB No. 1545-0047

2012

Department of the Treasury
Internal Revenue Service

Name of the organization

LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.

Employer identification number
61-0445839

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

VENTURING), OUR COUNCIL OFFERS SCOUTING UNLIMITED, AN ADAPTIVE SCOUTING
PROGRAM FOR YOUTH WITH DISABILITIES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER SCOUTING RELATED PROGRAMS

EXPENSES \$ 2,783,418. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,264,684.

FORM 990, PART VI, SECTION A, LINE 8B: COMMITTEES CANNOT ACT ON BEHALF OF
THE GOVERNING BOARD.

FORM 990, PART VI, SECTION B, LINE 11: FORM 990 PROVIDED TO SCOUT
EXECUTIVE AT TIME OF FILING.

FORM 990, PART VI, SECTION B, LINE 15A: COMPENSATION FOR THE EXECUTIVE
DIRECTOR IS SET BY THE SALARY COMMITTEE

FORM 990, PART VI, SECTION C, LINE 18: MADE AVAILABLE UPON REQUEST

FORM 990, PART VI, SECTION C, LINE 19: MADE AVAILABLE UPON REQUEST

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

WRITE OFF OF UNCOLLECTIBLE PLEDGES RECEIVABLE -52,791.

FORM 990, PART XII, LINE 2C:

THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2012)

Part of 990
Explanation of part 7

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Tuesday, February 19, 2013**

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Tuesday, February 19, 2013**

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**Lincoln Heritage Council
Boy Scouts of America
Council #205**

Articles of Incorporation and Bylaws

Last updated: 1993

Includes:

Certificate of Existence

Articles of Amendment

Standard Articles of Incorporation

Standard Bylaws

Appendix



OFFICE OF THE SECRETARY OF STATE
CERTIFICATE OF EXISTENCE
DOMESTIC CORPORATION

I, BOB BABBAGE, Secretary of State of the Commonwealth of Kentucky, do hereby certify, that according to the records in the office of the Secretary of State of the Commonwealth of Kentucky, LINCOLN HERITAGE COUNCIL, INC.,
BOY SCOUTS OF AMERICA

is a corporation organized and existing under the laws of the Commonwealth of Kentucky, whose date of incorporation is OCTOBER 25, 1916 ; and whose period of duration is PERPETUAL .

I further certify, that said corporation has paid all fees due and owing to the office of the Secretary of State of the Commonwealth of Kentucky to date; has delivered to the Secretary of State its most recent annual report, as required by KRS 271B.16-220 or 273.3671; and has not filed articles of dissolution.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal, at Frankfort, Kentucky, this 7TH day of DECEMBER , 19 93 .



BOB BABBAGE
Secretary of State
Commonwealth of Kentucky

BY: KU

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Nov 23 9 52 AM '93

ARTICLES OF AMENDMENT TO THE
ARTICLES OF INCORPORATION OF
OLD KENTUCKY HOME COUNCIL OF
BOYS SCOUTS OF AMERICA, INC.
(KRS 273.267)

DEB CARRAGE
SECRETARY OF STATE
KENTUCKY
[Signature]

ARTICLE I

The Corporation's name is:

Old Kentucky Home Council
of Boy Scouts of America, Inc.

ARTICLE II

Article I of the Corporation's Articles of Incorporation is hereby amended to read as follows:

"The name of the Corporation is Lincoln Heritage Council, Inc., Boy Scouts of America."

ARTICLE III

The above amendment was adopted by unanimous vote of the Board of Directors of the Corporation on March 26, 1993, there being a quorum present. Furthermore, the BOY SCOUTS OF AMERICA, INC. approved the above amendment on March 18, 1993. (See attached Boy Scouts of America Certificate of Approval).

Executed above this 11th day of November, 1993.


DATE: November 11, 1993

BY: Marc H. Reynerson
Marc H. Reynerson
Scout Executive, Secretary


COMMONWEALTH OF KENTUCKY)
) - SS.
COUNTY OF JEFFERSON)

I, a Notary Public in and for the State and County aforesaid, do hereby certify that the foregoing document was produced to me and acknowledged and delivered before me by MARC H. REYNERSON, Scout Executive for Lincoln Heritage Council, Inc., Boy Scouts of America, on the 17th day of November 1993, to be the act and deed of said Corporation

My Commission Expires: April 29, 1996


NOTARY PUBLIC
STATE AT LARGE, KENTUCKY

THIS INSTRUMENT PREPARED BY:


J. Paul Keith III
MIDDLETON & REUTLINGER
2500 Brown & Williamson Tower
Louisville, Kentucky 40202
(502) 584-1135

BOOK 458 PAGE 668 Region Southern
Council # 205
Louisville, KY
Headquarters City

BOY SCOUTS OF AMERICA CERTIFICATE OF APPROVAL

Under provision of Article X, Section 4 of the Bylaws of the Boy Scouts of America, duly incorporated in the District of Columbia, under and by virtue of an Act of Congress, June 15, 1916, hereby approves the Articles of Incorporation as submitted and consents that the Old Kentucky Home Council of the Boy Scouts may use for the purpose of incorporation the name "Lincoln Heritage Council, Inc., Boy Scouts of America."

It is directed that this certificate shall be attached to the corporate articles when filed by the local council with the State authorities.

Dated March 18, 19 93
BOY SCOUTS OF AMERICA

ATTEST:
(Seal)

BY

[Signature]
Chief Scout Executive

A-161990

Document No: 1993161990
Lodged By: HEITH
Recorded On: Dec 03, 1993 08:33:22 A.M.
Total Fees: \$5.50
County Clerk: Rebecca Jackson
Deputy Clerk: VONRED ✓

BOOK 458 PAGE 668
END OF DOCUMENT

STANDARD
ARTICLES OF
INCORPORATION
FOR A LOCAL COUNCIL

ARTICLE I. NAME

The name of the corporation is Old Kentucky Home Council of Boy Scouts of America, Inc.. For convenience in these Articles of Incorporation the corporation is sometimes referred to as the "Corporation."

ARTICLE II. DURATION

The Corporation shall have perpetual existence but shall take such action as may be necessary to dissolve in the event of the revocation or termination of its charter from the Boy Scouts of America, a corporation organized under Act of Congress.

ARTICLE III. PURPOSES

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 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.

ARTICLE IV. PRINCIPLES AND POLICIES

The Corporation shall be operated as a nonprofit corporation exclusively for charitable and educational purposes within the meaning of Section 501 of the Internal Revenue Code of 1954, as from time to time amended.

The Corporation shall at all times maintain the principles and policies of the Boy Scouts of America, as set forth in detail in the Bylaws and the Rules and Regulations of the Boy Scouts of America in official handbooks, or as may be announced by the Boy Scouts of America from time to time, specifically restricting the leadership to those persons who are willing to subscribe to the declarations of principles therein set forth and to the Scout Oath and Law and who otherwise are qualified to receive certificates of leadership.

ARTICLE V. POWERS

The Corporation shall have and may exercise (in a manner consistent with the Congressional Charter, Bylaws, and Rules and Regulations of the Boy Scouts of America) all powers given to nonprofit corporations under the KRS273.

ARTICLE VI. MEMBERS

The Corporation shall have one or more classes of members, as provided in the Bylaws of the Corporation, and may have honorary members.

Each active, associate, or honorary member of the Corporation shall be a citizen of the United States of America or have taken the preliminary steps to becoming a citizen of the United States of America, (a) has subscribed to the Scout Oath and Law and the Bylaws and Rules and Regulations of the Boy Scouts of America, (b) has been registered by the Boy Scouts of America in accordance with its Bylaws and Rules and Regulations, and (c) otherwise meets all qualifications for membership from time to time established by the Boy Scouts of America.

ARTICLE VII. EXECUTIVE BOARD

The Executive Board of the Corporation shall be composed of such number of persons, in no event fewer than 25 or more than 50 regular members who shall be elected in such manner as prescribed in the Bylaws and Rules and Regulations of the Corporation. The initial Executive Board shall be composed of 10 members. The names and addresses of the persons who are to serve as the initial Executive Board of the Corporation until the first annual meeting of the members of the Corporation and until their successors are elected and qualify are --

Gene Gardner - 8914 Ayshire Avenue, Louisville, KY 40222
A. T. Bishop, Jr. - 4043 Ormond Road, Louisville, KY 40207
Milburn Maupin - 424 Knightsbridge Road, Louisville, KY 40206
Paul Tafel, Jr. - 202 Council Road, Louisville, KY 40207
Richard Paul - 7511 Rockingham Road, Prospect, KY 40059
George Clark - 720 Danes Hall Court, Louisville, KY 40206
John T. Acree, III - Route #2, Box 378, Crestwood, KY 40014
Robert Noyer - 4074 Norbourne Boulevard, Louisville, KY 40207
William Summers, III - 1971 Meadowcreek Drive, Louisville, KY 40218
Donald McClinton - 6205 Deep Creek Dr., Prospect, KY 40059

ARTICLE VIII. ADDRESS

The address of the initial registered office of the Corporation is 824 Phillips Lane, P.O. Box 21068, Louisville, KY 40221 and the name of its initial registered agent at such address is Halsey D. Cory, Jr. --

ARTICLE IX. INCORPORATORS

The name and address of each incorporator is --

Gene Gardner - 8914 Ayshire Avenue, Louisville, KY 40222
Halsey D. Cory, Jr. - 3813 Mamoroneck Road, Louisville, KY 40218

ARTICLE X. DISSOLUTION

The property and assets of the Corporation are irrevocably dedicated to the charitable and educational purposes of carrying out the program of the Boy Scouts of America. In the event of the dissolution or final liquidation of the Corporation or upon the revocation or termination of its charter from the Boy Scouts of America, none of such property or assets or the proceeds therefrom shall inure to the benefit of any individual but shall, after all liabilities and obligations of the Corporation have been paid or satisfied or provision otherwise made therefor, be distributed (a) to another local council of the Boy Scouts of America as specified by the Boy Scouts of America to be used for charitable and educational purposes, or (b) in the absence of such specification, to the Boy Scouts of America itself to be used for charitable and educational purposes, it being contemplated that in either instance such property and assets shall continue to be devoted to the furtherance of Scouting in Kentucky

ARTICLE XI. AMENDMENT

These Articles of Incorporation may be amended by the majority vote of the members having the right to vote present at a duly called meeting of the members of the Corporation at which a quorum is present and of which at least twenty days written notice has been given, the notice for which has been accompanied by the text of the proposed amendment or amendments, provided, however, that no amendment to these Articles of Incorporation shall be effective unless first presented to and approved by (a) the Executive Board of the Corporation and (b) an authorized official at the national office of the Boy Scouts of America.

STANDARD
BYLAWS
FOR A LOCAL COUNCIL

ARTICLE I. NAME

The name of the corporation is Old Kentucky Home Council of Boy Scouts of America, Inc. sometimes referred to in these Bylaws as the "Corporation"

ARTICLE II. PURPOSE AND RESPONSIBILITIES

Purpose

SECTION 1.

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 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. In achieving this purpose, emphasis shall be placed upon the educational program of the Boy Scouts of America and the oaths, promises, and codes of the Scouting program for character development, citizenship training, mental and physical fitness.

The Corporation shall fulfill the basic purpose of the Scouting movement within its territory, making Scouting training available to all boys and young men and women and serving organizations and community groups using the Scouting program while maintaining standards and policies, protecting official badges and insignia, and providing adequate leadership and finances.

RESPONSIBILITIES

SECTION 2.

The responsibilities of the Corporation shall be controlled and directed by the Boy Scouts of America through its Bylaws and Rules and Regulations.

Clause 1: It shall be the duty of the Corporation to promote the program of Scouting through the organization and registration annually of units and their personnel; also to provide leadership and supervision of all program activities, within the territory covered by its charter, in such a manner as to ensure compliance with the provisions of the Bylaws of the Boy Scouts of America and the Rules and Regulations thereof.

Clause 2: The Corporation shall guard against the use of the official uniform and insignia by persons not officially registered with the Boy Scouts

of America and shall bring to the attention of the Boy Scouts of America any violation of regulations not within its power to prevent or any attempt to commercialize the Scouting movement.

Clause 3: The Corporation shall through its Scout executive and other representatives make the benefits of the Scouting program known to all organizations or community groups having contact with youth life and cooperate in the organization of units so that boys and young men and women may have the benefit of the Scouting program.

The Corporation shall provide means for assisting chartered organizations in securing and training qualified persons to serve as unit leaders and assistants. The Corporation shall provide facilities and leadership in order that Scouts under its jurisdiction may have the opportunity to have a year-round outdoor program totaling at least ten days and nights of hike, overnight camp, camporee, and summer camp experiences, with adequate facilities and supervision.

Clause 4: The Corporation shall endeavor to provide facilities and leadership in order that Explorers under its jurisdiction may have the opportunity to participate in at least five days and five nights of trips and Explorer activities away from home each year.

Clause 5: The Corporation shall provide procedures for advancement in order that Cub Scouts, Scouts, and Explorers may meet the various requirements of rank as authorized by the Boy Scouts of America, under such conditions as will reduce to a minimum the necessity of traveling a great distance from home or of interfering with schoolwork or home duties.

Clause 6: The Corporation shall recommend to the Boy Scouts of America stores located within its territory which the Boy Scouts of America shall consider for appointment as authorized distributors of official uniforms, literature, and equipment in such territory. A sufficient number of stores of the type prescribed by the Boy Scouts of America shall be so proposed so that youth and adult members in such territory may be served conveniently.

ARTICLE III. MEMBERS OF THE LOCAL COUNCIL

NUMBER, CLASSES, AND QUALIFICATIONS

SECTION 1.

The corporate membership of the Corporation shall be composed of active members and may also include associate members and honorary members; the corporate membership shall be known and designated collectively as the Local Council of the Corporation. All active, associate, and honorary members must meet the membership qualifications established by Article Six of the Corporation's Articles of Incorporation. The Corporation also may enroll sustaining members pursuant to Clause 3 of this Section. Sustaining members shall not be part of the corporate membership of the Corporation unless elected as associate members pursuant to Clause 2.

Active Members

Clause 1: The active membership of the Local Council shall consist of Scouting coordinators and members at large. Scouting coordinators shall represent organizations or community groups operating units. Each organization or community group to which a charter is granted by the Boy Scouts of America to operate one or more recognized Scouting units shall elect or appoint a Scouting coordinator, who shall be other than the unit leader or assistant unit leader, as a member of the Local Council.

Members at large of the Local Council shall include persons chosen from the various business, civic, educational, labor, professional, social, and religious interests of the communities in the Corporation's territory.

The Local Council shall have not fewer than 100 active members. At all times Scouting coordinators shall constitute a majority of the active membership of the Local Council.

Associate Members

Clause 2: The active members of the Local Council may elect as associate members of the Local Council persons desiring to maintain an active Scouter membership without assignment to active service. Associate members shall have no vote but may wear the uniform and insignia of lay members without office.

Sustaining Members

Clause 3: The Corporation may enroll as sustaining members persons desiring to be identified with the Corporation through their financial support and influence in expansion of the Corporation's program. Sustaining members who satisfy the eligibility requirements may be elected as associate members pursuant to Clause 2 of this Section. Sustaining members shall have no vote.

Honorary Members

Clause 4: The active members of the Local Council may elect as honorary members of the Local Council persons whose election may further the Scouting program. Honorary members shall have no vote...

ELECTION AND TERM; VACANCIES

SECTION 2.

Active members

Clause 1. Scouting coordinators shall become active members of the Local

Council upon their election or appointment by the chartered organization or community group and upon their being registered by the Boy Scouts of America as Scouting coordinators; they shall continue to be active members for such period as such organization or community group shall desire but in any event only during such time as such organization or community group shall continue to hold a charter from the Boy Scouts of America to operate a unit.

Each member at large shall be elected at the annual meeting of the Local Council by the active members then in office, shall take office immediately following such meeting, and shall hold office until the conclusion of the next succeeding annual meeting of the Local Council.

Associate and Honorary Members

Clause 2: Associate members and honorary members of the Local Council shall be elected at the annual meeting of the Local Council by the active members then in office, shall take office immediately following such meeting, and shall hold office until the conclusion of the next succeeding annual meeting of the Local Council.

Vacancies in Active Membership

Clause 3: A vacancy in the active membership of the Local Council caused by the death, resignation, removal, or failure to qualify of the Scouting coordinator shall be filled by the chartered organization or community group which initially elected or appointed the Scouting coordinator. A vacancy in the active membership of the Local Council caused by the death, resignation, removal, or failure to qualify of a member at large may be filled by the Executive Board of the Corporation and the member at large so elected shall hold office until the conclusion of the next succeeding annual meeting of the Local Council.

MEETINGS; QUORUM; VOTING

SECTION 3.

Annual Meeting

Clause 1: The annual meeting of the Local Council shall be held at such place within the Corporation's territory, or on property that is owned or leased by the Corporation that is not located within the Corporation's territory, and at such time as the Executive Board of the Corporation may determine. The annual meeting of the Local Council shall be for the purpose of (a) receiving annual reports of the Executive Board, officers, and various committees, (b) electing members at large, associate and honorary members of the Local Council, National Council members, regular members of the Executive Board, and officers of the Corporation other than the council Scout executive, (c) receiving and approving 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 (d) transacting such other business as may come before the meeting.

Other Regular Meetings

Clause 2: In addition to the annual meeting, the Local Council may have such other regular meetings as may be established by resolution of the Executive Board of the Corporation. Each regular meeting shall be held at such place within the Corporation's territory, or on property that is owned or leased by the Corporation that is not located within the Corporation's territory, as the President or the Executive Board may specify.

Special Meetings

Clause 3: Special meetings of the Local Council may be called by the President or the Executive Board at any time and shall be called within sixty days upon the request in writing of at least one-fifth of the active members of the Local Council (such request specifying the object of the special meeting). Special meetings shall be held at such place within the Corporation's territory, or on property that is owned or leased by the Corporation that is not located within the Corporation's territory, as the President or Executive Board may specify except that a special meeting called to consider a proposal to merge or consolidate with one or more corporations which are chartered Local Councils of the Boy Scouts of America may, to the extent permitted by law, be held in the territory of one of such other corporations if the President or the Executive Board shall so specify.

Notice

Clause 4: A written notice of any meeting of the Local Council, regular or special, shall be mailed to each member of the Local Council who is entitled to attend the meeting at least twenty days or earlier in the case of the annual meeting (see Section 4.) in advance thereof and shall indicate the time and place of and the business to be transacted at the meeting.

Quorum

Clause 5: A quorum for the Local Council shall be 5% of the active members of the council. (Suggested is the use of the minimum number required by State law. Where no exact number is specified suggest using 5 or 10 percent of the active members of the council as the quorum.)

Attendance at Meetings; Voting

Clause 6: All active, honorary, and associate members of the Local Council shall be entitled to attend any meeting of the Local Council. The Local Council may invite other persons to attend Local Council meetings but such persons shall have no vote. Each active member of the Local Council present at a Local Council meeting shall be entitled to one vote and voting by proxy shall not be permitted. Except in the case of elections where voting shall be by ballot, voting at a meeting of the Local Council may be

by ballot, voice, or show hands as the chairman of the meeting may rule unless otherwise determined by the members entitled to vote. Unless otherwise required by law, the Articles of Incorporation or these Bylaws, any question (other than elections) presented to a meeting of the Local Council at which a quorum is actually voting; elections shall be determined by plurality of those actually voting.

NOMINATING COMMITTEE OF THE LOCAL COUNCIL

SECTION 4.

At least ninety days prior to the annual meeting of the Local Council, the President shall appoint, with the approval of the Executive Board, not fewer than three active members of the Local Council to serve as a nominating committee. At the annual meeting of the Local Council the nominating committee shall nominate persons to be elected as members at large of the Local Council, associate and honorary members of the Local Council, regular members of the Executive Board, National Council members, and officers of the Corporation other than the Scout executive. The notice of the annual meeting mailed to members of the Local Council shall announce the membership of the nominating committee so that active members of the Local Council may make recommendations of possible nominees to the committee for its consideration. All recommendations to the committee shall be made in writing at least thirty days prior to the meeting.

SECTION 5.

A suggested council election procedure appears in the appendix. (These may be adopted for use by Executive Board resolution.)

COMMITTEE ON PROGRAM AND RESOLUTIONS

SECTION 6.

At least sixty days prior to each regular meeting of the Local Council including the annual meeting, the President may appoint, with the approval of the Executive Board, not fewer than three nor more than five active members of the Local Council to serve as a committee on program and resolutions for the next regular Local Council meeting. The notice of such meeting mailed to members of the Local Council shall announce the membership of this committee and shall invite suggestions from each active member of the Local Council for the arrangement of the program and resolutions to be considered at the meeting. All suggestions to the committee shall be in writing. The committee shall consider and present to the meeting of the Local Council or to the appropriate committee of the Executive Board with recommendations, all suggestions made to it at least five days prior to the meeting or which it itself proposes for consideration and action. If a committee on program and resolutions is appointed, no resolution shall be considered at any regular meeting of the Local Council unless it has first been presented to or proposed by the committee in accordance with this Section.

ARTICLE IV. THE EXECUTIVE BOARD

POWERS AND FUNCTIONS

SECTION 1.

The Executive Board shall be the governing body of the Corporation and shall manage its affairs. The Executive Board shall be the local reviewing authority with respect to matters within the Scout movement which arise in the territory of the Corporation.

MEMBERSHIP

SECTION 2.

The Executive Board of the Corporation shall consist of (a) not fewer than 25 nor more than 50 regular members elected by the Local Council from among its active members, (b) the officers of the Corporation including the Scout executive, who shall have no vote, (c) the chairmen of the committees of the Executive Board, (d) the chairmen of the several district committees, upon their being approved by the Executive Board, and (e) not more than two youth members, who shall be registered Explorers or Scouts appointed by the Council President with the approval of the Executive Board to serve for a term of one year.

ELECTION AND TERM; VACANCIES

SECTION 3.

Regular members of the Executive Board shall be elected at the annual meeting of the Local Council, shall take office immediately following such meeting and shall continue in office until the conclusion of the next succeeding annual meeting of the Local Council and until their respective successors are elected and qualify. Chairmen of the committees of the Executive Board take office as members of the Executive Board upon their being appointed by the President and approved by the Executive Board. District chairmen take office as members of the Executive Board upon their being approved by the Executive Board.

Upon the death, resignation, removal, or failure to qualify as a member of the Executive Board of any regular member or officer, the Executive Board may elect an eligible person to fill the vacancy so created for the unexpired period of the term of office.

MEETINGS; QUORUM; VOTING

SECTION 4.

The Executive Board shall meet at such time and place as the Executive Board

may direct and in any event at least four times annually including an organizational meeting as soon as practicable following the annual meeting of the Local Council. It shall be the general practice of the Executive Board to meet monthly. Special meetings of the Executive Board may be called by the Executive Committee of the Executive Board or by the President and shall be called within thirty days upon the written request of at least one-fifth of the members of the Executive Board (which request shall specify the purpose of such special meeting). A notice of each meeting of the Executive Board shall be mailed to each member at least five days in advance of the meeting.

One-third of the members of the Executive Board shall constitute a quorum for all purposes.

Unless otherwise required by law, the Articles of Incorporation or these By-laws, all questions (except elections and appointments) presented to a meeting of the Executive Board at which a quorum is present shall be decided by a majority of those actually voting; elections or appointments shall be decided by a plurality of those actually voting.

Any regular member of the Executive Board who fails to attend two meetings of the Executive Board in any one year shall not be eligible for reelection as a regular member of the Executive Board for the ensuing term, provided, however, that the Executive Board may excuse absences and any absence so excused shall be counted as a meeting attended.

ADVISORY COUNCIL

SECTION 5.

No member of the Executive Board, other than a person who is a member of the Executive Board on January 1, 1972, shall continue to serve as such after the annual meeting of the Local Council next occurring after having attained the age of seventy years. There shall be an Advisory Council to the Executive Board composed of (a) all officers or regular members of the Executive Board who, having served upon the Executive Board not less than five years, attain or have attained the age of seventy years, (b) other officers or regular members of the Executive Board who retire after having served upon the Executive Board for at least five years, are willing to continue their relationship with the Corporation in an advisory or consulting capacity to the Executive Board, and are elected to membership on the Advisory Council by a two-thirds vote of the members of the Executive Board present at any meeting, and (c) such other persons who, being unable to devote time to Scouting on a regular basis, wish to serve Scouting upon special assignment and are elected to membership on the Advisory Council by a two-thirds vote of the members of the Executive Board present at any meeting. Members of the Advisory Council shall be entitled to receive notice of and to attend all meetings of the Executive Board but shall have no vote.

ARTICLE V. COMMITTEES OF THE EXECUTIVE BOARD

COMMITTEES; APPOINTMENT

SECTION 1.

There shall be an Executive Committee consisting of the persons and having the powers specified in Section 2 of this Article.

In addition, subject to the provisions of Sections 3 and 4 of this Article, the Executive Board shall have such committees, each of which shall have such powers and responsibilities, as may be fixed by resolution of the Executive Board in accordance with guidelines and procedures from time to time recommended by the Boy Scouts of America. The committees of the Executive Board shall be appointed from members of the Local Council or from persons satisfying the qualifications set forth in Article III, Sections 1 and 2, annually by the President with the advice and approval of the Executive Board, at the regular meeting of the Executive Board next following the annual meeting of the Local Council. In the event a person, other than the chairman of a committee in the district, who is not a member of the Local Council is appointed to such a committee, that person shall be elected as a member at large of the Local Council. As provided in Section 2 of Article IV of these Bylaws, the chairmen of the committees shall, by reason of their positions as such, be members of the Executive Board. All actions of the committees shall be subject to the approval of the Executive Board.

EXECUTIVE COMMITTEE

SECTION 2.

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 selected council standing committee chairman and such other members of the Executive Board as may be elected by the Executive Board.

The Executive Committee of the Executive Board shall have and may exercise all the necessary powers of the Executive Board in the management of the Corporation during the intervals between the meetings of the Executive Board, but in no event shall the Executive Committee act contrary to action theretofore taken by the Executive Board. Minutes shall be kept of all Executive Committee action and reported to 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 thirty 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 three days' written notice or one-day notice by cablegram, telegram, or radiogram. A majority of the voting members of the Executive Committee shall constitute a quorum.

COMMITTEES

SECTION 3.

The committees of the Executive Board shall be responsible for the development and effectiveness of programs and policies of the Corporation in accordance with standards and requirements as established by the Boy Scouts of America. The Corporation shall have committees (or specialists under one plan of council and district organization) of the Executive Board as may be authorized by the Boy Scouts of America operations manual published for the council's adopted plan of council and district organization.

The committees of the Executive Board shall be so organized as to provide for the coordination of their work throughout the entire territory of the Corporation. The Executive Board's committees shall be concerned with the development of policy, program, and procedures as approved by the Executive Board in the interest of the uniform development and extension of Scouting throughout the territory of the Corporation.

The committees shall function throughout the year, meeting as often as may be necessary in the judgement of the committee chairman, President, or council Scout executive.

Committees shall be guided by the program material and manuals made available by the national office of the Boy Scouts of America and shall make recommendations in light of their experience and knowledge of local conditions.

The committees shall perform the tasks organized under the four functions: membership/relationships, finance, program, and unit service. Other committees may be formed to handle special functions.

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ARTICLE VI. OFFICERS AND NATIONAL COUNCIL MEMBERS

OFFICERS; ELECTIONS AND APPOINTMENT

SECTION 1.

The officers of the Corporation shall be a President, 7 Vice Presidents, a Treasurer, a Council Commissioner, and a Scout executive who shall also fill the office of Secretary. The officers, with the exception of the Scout executive, shall be elected from the active membership of the Local Council at the annual meeting of the Local Council, shall take office immediately following such meeting, and shall hold office until the conclusion of the next succeeding annual meeting of the Local Council and until their successors are elected and qualify. Vacancies in these offices occurring between annual meetings of the Local Council may be filled by the Executive Board. The Scout executive shall be appointed by and shall serve during the pleasure of the Executive Board.

The Local Council may, upon the nomination of the Executive Board, create honorary offices and elect persons to fill the offices so created. Honorary officers shall have no duties or vote.

PRESIDENT

SECTION 2.

The President shall serve as chairman of meetings of the Local Council, the Executive Board, and the Executive Committee and shall be a member ex officio of all committees of the Executive Board and shall perform such other functions as herein provided or as are assigned by the Executive Board. The President is automatically elected by the National Council to serve as a Local Council representative during the term of office.

VICE-PRESIDENTS

SECTION 3.

The Vice-Presidents shall perform such functions as may be assigned to them by the Executive Board. In case of the President's inability or failure to make such designation, the Executive Board or Executive Committee may designate one of the Vice-Presidents to serve during the President's absence or inability to serve.

TREASURER

SECTION 4.

The Treasurer shall be responsible, through methods of internal control, for the recording and deposit of all receipts of the Corporation, for the proper disbursement of its cash, and accounting for all property of the Corporation, whether real or personal, tangible or intangible, however acquired. The Treasurer shall present annually to the Executive Board a statement of all income and expenses during the prior year, together with a statement of all assets, liabilities, and fund balances of the Corporation as at the end of that year, these statements first having been duly audited and certified in accordance with generally accepted auditing standards by certified public accountants or other recognized independent public accountants approved by the Executive Board or Executive Committee. A copy of such audited annual statements shall be kept available at the office of the Corporation for inspection by members of the Corporation, and a copy shall be filed with the national office of the Boy Scouts of America. The Treasurer shall also present interim period reports as required by the Executive Board.

No more than two Assistant Treasurers may be appointed by and shall act during the pleasure of the Executive Board or Executive Committee.

The Treasurer and Assistant Treasurers shall be bonded.

COUNCIL COMMISSIONER

SECTION 5.

The Council Commissioner is responsible for seeing that the unit-service function is performed. The Council Commissioner shall--

- (a) Supervise the activities of the commissioner staff and preside at council-wide meetings of district commissioners and conduct commissioner conferences
- (b) Give leadership to the recruiting and training of an adequate commissioner staff so as to provide continuing and effective commissioner service to each unit.
- (c) Maintain the standards of the Boy Scouts of America, uphold national policies, promote good uniforming and the correct wearing of insignia.
- (d) Be concerned with the proper recognition of unit leaders and the maintenance of their morale, and report unit conditions to the Executive Board.
- (e) Help the district commissioners to maintain a good working relationship with their district committee.
- (f) Maintain procedures that will assure maximum unit charter renewals.
- (g) Assist the Council President, in the capacity of uniformed council officer, representing the Council President where assigned at appropriate council and/or district events.
- (h) Support the district chairmen by providing supplemental training to the district Cub Scout commissioners and district Scout commissioners where these exist.
- (i) Serve as the program "quality-control" officer of the council as directed by the Council President.
- (j) Provide service to Explorer units where needed.

The Council Commissioner shall work with the President to secure help of committees in meeting unit needs.

The Council Commissioner must be at least twenty-one years of age and election is subject to approval and issuance of a commission as Council Commissioner by the Boy Scouts of America.

The Council Commissioner is automatically elected by the National Council to serve as a Local Council representative during the term of office.

SCOUT EXECUTIVE

SECTION 6.

- (a) The Scout executive shall be the chief executive officer of the Corporation and shall have general direction over the administrative work of the

Corporation, subject to the authority and direction of the Executive Board. The Scout executive shall serve as the Secretary of the Local Council, the Executive Board, its Executive Committee, all other committees of the Executive Board, and district committees and shall be a member ex officio of all committees of the Executive Board but without vote.

The Scout executive may designate one or more representatives to serve as secretaries of district committees and, when necessary, committees of the Executive Board.

(b) The Scout executive shall be responsible for the administration of the Scout program within the territory of the Corporation and for making effective within such territory the policies and programs of the Corporation in accordance with the policies of the Boy Scouts of America as from time to time announced by it.

(c) The Scout executive may execute, on behalf of the Corporation, all documents, deeds, or notes duly authorized to be executed and shall be the custodian of the seal of the Corporation and may affix the same duly attested to such documents, deeds, or notes as may require it. As to notes and deeds, such countersignatures shall be required as the Executive Board may direct.

(d) The Scout executive shall assist the Treasurer in maintaining the accounting records and the budget system, and shall be responsible for preparing monthly detailed statements of all financial operations including the budget report for the information of the Treasurer and the finance committee.

(e) The Scout executive may with the prior approval of the Executive Board delegate to any staff officer or employee authority in writing to execute such leases, contracts, and other instruments as may be deemed desirable. Subject to the provisions of these Bylaws and the direction of the Executive Board, the Scout executive shall have the power to appoint and remove all employees of the Corporation and to direct their work.

(f) The Scout executive shall see that notices are sent to those elected as members of the Local Council and the Executive Board and as officers of the Corporation and to those appointed as members of committees; and shall cause notices to be sent out of all meetings for which provision is made hereunder and be responsible for the minutes of all meetings of the Local Council, Executive Board, and Committees of which the Scout executive is Secretary.

(g) The Scout executive shall be responsible for the preparation and keeping of such records as will make possible the Corporation's application for renewal of its charter. The Scout executive shall submit a report at each meeting of the Executive Board relative to the work of the Corporation and to the status of the Scouting movement throughout the territory of the Corporation, inviting attention to matters of particular interest and informing the Executive Board concerning any problems of which the Executive Board should be advised, together with recommendations and suggestions for the good of the movement requiring action by the Executive Board.

(h) The Scout executive shall prepare an annual report covering the activities and achievements of the Corporation which, with the approval of the Executive Board, shall be presented to the annual meeting of the Local Council, trans-

mitted to the national office of the Boy Scouts of America, and made public to the communities within the territory of the Corporation.

(1) The Scout executive appointed by the Executive Board must be one recommended by the Boy Scouts of America and have been commissioned as Scout executive by the Boy Scouts of America.

NATIONAL COUNCIL MEMBERS

SECTION 7.

At its annual meeting, the Local Council of the Corporation shall elect from its active membership such number of National Council members as the Corporation is entitled to under the Bylaws of the Boy Scouts of America to hold office until the conclusion of the next annual meeting of the Local Council and until their successors are elected and qualify. National Council members shall attend the annual meeting, and any special meetings, of the National Council of the Boy Scouts of America and shall participate in its proceedings and perform such other duties as may be assigned to them by the Executive Board or the National Council of the Boy Scouts of America. As liaison officers between this Corporation and the National Council they shall --

(a) present the point of view of the Corporation to the National Council in respect to matters of national policy and procedure, and

(b) interpret to the Corporation decisions and policies of the National Council and assist the Corporation in its responsibility to make effective and bring about an understanding among local Scouters of such decisions and policies of the National Council.

National Council members shall serve as members of the regional committee and shall attend all regional committee meetings and participate in the proceedings thereof. The duly elected Council President and Council Commissioner are automatically elected by the National Council to serve as Local Council representatives during their terms of office.

(NOTE: In addition to the Council President and Council Commissioner each local council may elect one of its members as a member of the National Council for every 5,000 youth members, or major portion thereof enrolled as of December 31 of the preceding year.)

ARTICLE VII. COMMISSIONER STAFF AND PROFESSIONAL STAFF

COMMISSIONER STAFF

SECTION 1.

The commissioner staff may be composed of the Council Commissioner, one or more assistant council commissioners, district commissioners, assistant district commissioners, roundtable commissioners, assistant roundtable commissioners, and unit commissioners. Each such Scouter shall be twenty-one years of age or over to whom the Boy Scouts of America has issued a commission for a relative volunteer post.

The council/district commissioner staff, subject to the approval of the Executive Board, shall be selected as required and in such a manner as is set forth in the operations manual of the Boy Scouts of America for the council's adopted plan of council and district organization, the Rules and Regulations of the Boy Scouts of America, and these Bylaws.

Each member of the commissioner staff shall serve as a volunteer and carry out the mission of the position for which commissioned in cooperation with the council's plan for the delivery of its programs to chartered organizations and community groups and in accord with these Bylaws, policies, procedures, and the Rules and Regulations of the Boy Scouts of America.

PROFESSIONAL STAFF

SECTION 2.

The Corporation may employ individuals in professional positions who have been recommended by and commissioned as such by the Boy Scouts of America. Such members of the professional staff shall be appointed to office by the Executive Board upon the recommendation of the Scout executive and shall serve, under the direction and supervision of the Scout executive, at the pleasure of the Executive Board and the Scout executive.

Duties of members of the professional staff shall be as defined by the Scout executive with the approval of the Executive Board. They may be designated so as to indicate their respective functions, but all professional titles shall first be approved by the Boy Scouts of America.

ARTICLE VIII. DISTRICT ORGANIZATION

DISTRICTS

SECTION 1.

For the purpose of area service and administration, the Corporation's territory may be divided geographically into such districts as the Executive Board from time to time determines, subject to the Rules and Regulations of the Boy Scouts of America. The Corporation shall supervise Scouting in each district through the active members of the Local Council residing within the district and such additional district members as may be elected.

DISTRICT COMMITTEE

SECTION 2.

The district committee shall be elected annually by the district members to administer the Scouting program within the territory of the district. The district committee and the committees of the district have no legislative authority, the purpose of the district committee being to make effective within the district policies and programs adopted by the Corporation. The district committee consists of Scouting coordinators and council members at large within the district territory plus duly elected district members

at large.

DISTRICT COMMITTEE OFFICERS

SECTION 3.

Each district committee shall elect a chairman and vice-chairmen as may be required and in such a manner as set forth in the official operations manual of the Boy Scouts of America and election procedures approved by the Executive Board. The district chairman shall be nominated for election to the Executive Board in accordance with Article IV, Section 2 of these Bylaws.

MEETINGS OF THE DISTRICT COMMITTEE

SECTION 4.

The district committee shall meet monthly at such time and place, preferably within the district, as may be fixed by the committee or its chairman. The business transacted at each monthly meeting shall address the four functions of operation (membership/relationships, finance, program, and unit service) and shall be concerned with service to chartered organizations and to units within the district and shall include the receiving of reports from the chairmen of various district operating committees, the Scout executive or designee (as secretary of the district committee), and the district commissioner, and such other business as the chairman and officers and Scout executive may indicate.

The district committee meeting immediately preceding the annual meeting of the Local Council shall be the annual meeting of the district. At least ninety days prior thereto a nominating committee from the membership of the district committee shall be submitted to the council president for his approval by the district chairman which shall make nominations for district officers and members at large for election at the annual meeting of the district. At this meeting the officers and district committees shall present reports of the year's activities.

SECTION 5.

A suggested district election procedure appears in the appendix.

DISTRICT OPERATING COMMITTEES

SECTION 6.

Each district may have such committees as approved by the Executive Board and as authorized by the Boy Scouts of America operations manuals. Each district shall be responsible for cooperating in making effective the policies and programs adopted by the Executive Board and for the performance of the four functions.

The chairmen of committees of the district shall be appointed by the district chairman with the approval of the district committee. The members of these

CONTROL OF FUNDS AND PROPERTY

SECTION 2.

Budget

Clause 1: The Executive Board shall, preceding the commencement of each fiscal year, consider and adopt a budget of estimated expenditures by the Corporation for such fiscal year. No funds shall be expended by the Corporation during a fiscal year without the authorization of the Executive Board or the Executive Committee for any item not covered by, or in excess of the amount authorized by, the budget for such year.

General Funds

Clause 2: All funds of this Corporation or funds handled on behalf of this Corporation or the Boy Scouts of America, from whatever source and for whatever purpose received, shall be deposited to the credit of the Corporation in such depositories as shall be approved by the Executive Board or Executive Committee. The funds shall be disbursed only upon the authority of the Executive Board, Executive Committee or upon the order of officers of the Corporation duly authorized by the Executive Board or Executive Committee; in any event the signatures of at least two authorized persons shall be required for the disbursement of funds except in the case of checks made payable to the Boy Scouts of America where a single signature will be accepted provided authorization has been accorded by the Executive Board.

All receipts from registration fees, Boys' Life subscriptions, and any other funds of the Boy Scouts of America which are received by this Corporation for transmission to the Boy Scouts of America shall be carefully segregated, through bookkeeping and accounting procedures, as established by the Boy Scouts of America.

All persons having access to any funds (general or special) of the Corporation shall be bonded.

Special Funds

Clause 3: The Corporation may create special funds for specific purposes to be used in the interest of the Boy Scouts of America by the Corporation or a unit under its jurisdiction. Such special funds may be established by recordation in proper account on the books of the Corporation and shall, if required by direction of the Executive Board or the terms of a gift or bequest, be vested in a bank or trust company in trust for the use of the Corporation or the unit, with the provision in the statement of the conditions governing the administering of the trust that in the event of the dissolution of the unit or Corporation or revocation, termination, or lapse of its charter said trustee will, after satisfying any claims against such fund, turn over to the Boy Scouts of America the balance for use by the Boy Scouts of America for the benefit of Scouting in such locality and for the specific purposes for which the fund was granted. If, after a reasonable period, there is no suitable opportunity for the use of said fund in such locality, it may be used elsewhere.

Real Estate

Clause 4: The Corporation may hold title to real property in its own name as long as its Articles of Incorporation expressly provide for the conveyance of such property or the net proceeds from the sale thereof to the Boy Scouts of America in the event of the dissolution of the Corporation or the revocation or termination of its charter. Title to real property acquired for the Corporation may also be vested in a bank or trust company in trust for the use of the Corporation, where appropriate in accordance with the wishes of the donor, with a provision in the trust deed that in the event of the dissolution of the Corporation or the revocation or termination of its charter, the trustee, after satisfying any claims against the Corporation to which such property may be subject, will convey said property or pay the net proceeds from a sale of the property to the Boy Scouts of America, which shall hold or use said property or funds for the benefit of Scouting in the locality in which the Corporation is located or elsewhere if after a reasonable period there is not suitable opportunity to use said property or funds in said locality.

Title to all real estate acquired for a unit under the jurisdiction of the Corporation shall be vested in (a) the name of the Corporation (if the Corporation agrees to hold title to the property), (b) the operator of such unit (if the operator is a chartered organization or community group), or (c) a bank or trust company, in each case in trust for the use of the unit, where appropriate in accordance with the wishes of the donor, with a provision in the trust deed that in the event of the dissolution of the unit or the revocation, termination, or lapse of its charter, the trustee will, after satisfying any claim against such unit to which such real estate may be subject, hold the property upon the instructions of the Corporation or, if so instructed, convey said property or pay the net proceeds from a sale of the property to the Corporation, which shall hold or use said property or funds for the benefit of Scouting in the locality in which the unit is located or elsewhere if, after a reasonable period, there is not a suitable opportunity to use said property or funds in such locality.

Securities

Clause 5: The securities of the Corporation shall be deposited in any such deposit vault or vaults or with such bank or banks, trust company or trust companies, or such other depositories as may from time to time be designated by the Executive Board, Executive Committee, or finance committee. Access to the securities may be had as provided by resolutions of the Executive Board or Executive Committee and not otherwise.

Audit

Clause 6: A statement of all income and expenses of the Corporation during the fiscal year and a statement of all assets, liabilities, and fund balances of the Corporation as at the end of such year shall be duly audited and certified annually in accordance with generally accepted auditing standards, by certified public accountants or other recognized independent public accountants approved by the Executive Board or Executive Committee.

ADMINISTRATION OF UNIT FUNDS

SECTION 3.

Clause 1: At the request of the unit committee of any unit under the jurisdiction of the Corporation, the Treasurer may hold for such committee funds for the unit. Such funds shall be transferred, in whole or in part, to the custody of the unit or a treasurer of the chartered organization upon duly accredited authority for such transfer.

Clause 2: In the event of the dissolution of a unit or the revocation or lapse of its charter, the unit committee shall apply unit funds and property to the payment of unit obligations and shall turn over the surplus, if any, to the Corporation. In the case of an organization unit, any funds or equipment which may have been secured as property of the unit shall be held in trust by the organization or the Corporation, as may be agreed upon, pending its reorganization or the development of other plans, with the approval of the Corporation, for the use of such funds and property in connection with a program for character development, citizenship training, mental and physical fitness for the youth of that organization or, by the agreement of those involved, shall be used elsewhere for the promotion of the program of the Boy Scouts of America.

ARTICLE XI. ADDITIONAL ADMINISTRATIVE MATTERS

INDEMNIFICATION

SECTION 1.

Any person made a party to any action, suit, or proceeding, civil or criminal, by reason of the fact that such person, his/her testator or intestate, is or was a member of the Executive Board or committee of the Executive Board of the Corporation, or an officer or National Council member or employee of the Corporation, or a director, officer, or employee of any corporation in which he/she served as such at the request of the Corporation, or a member of the commissioner staff of the Corporation, or a member of a district committee or a district officer under the jurisdiction of the Corporation, shall be indemnified by the Corporation against the reasonable expenses, (including amounts paid by way of judgment and settlement and including attorney's fees), actually and necessarily incurred by him/her in connection with defense of such action, suit, or proceeding, whether or not such connection with any appeal therein or any settlement thereof, except in relation to matters as to which it shall be adjudged in such action, suit, or proceeding that such person is liable for negligence or misconduct in the performance of duties.. Such indemnification, if afforded, shall not be deemed exclusive of any other rights to which such persons may be entitled apart from this Section. This Section shall not be deemed to limit any power or exclude any right of the Corporation to provide any additional or other indemnity or right for any Executive Board member, officer, employee, or other person. If this Section should be invalid or ineffective in any respect, the validity and effect of the Section in any other respect shall not be affected.

CONTRACTS, CHECKS, DRAFTS, ETC.

SECTION 2.

Except as otherwise provided by law or in these Bylaws, such officer or officers, employee or employees, or agent or agents of the Corporation as shall be specified by the Executive Board or Executive Committee shall sign, in the name and on behalf of the Corporation, all deeds, bonds, contracts, mortgages, and other instruments or documents, the execution of which shall be authorized by the Executive Board or Executive Committee; and such authority may be general or confined to specific instances.

Except as otherwise provided by law or in these Bylaws, all checks, drafts, notes, bonds, bills of exchange, or other orders, instruments, or obligations for the payment of money shall be signed by such officer or officers, employee or employees, or agent or agents of the Corporation as shall be specified by the Executive Board or Executive Committee.

NOTICES AND WAIVERS

SECTION 3.

Whenever any notice is required by these Bylaws or by any law to be given to any member of the Local Council, member of the Executive Board, or any committee or any officer, such notice except as otherwise provided by these Bylaws or by any law may be given personally or by telegram, cable, or radiogram addressed to such person at his/her or its place of business, if any, or (to the extent applicable) at such address as has been given to the Corporation as the home address of the person; or the notice may be given in writing by mail, in a sealed wrapper, postage prepaid, addressed to such person at such address. Any notice given by telegram, cable, or radiogram shall be deemed to have been given when it shall have been delivered for transmission and any notice given by mail shall be deemed to have been given when it shall have been deposited in a post office, in a regularly maintained letter box, or with a postal carrier. A waiver of any such notice in writing, signed by the person entitled to such notice in writing, as required, shall be deemed the equivalent thereof; and the presence at any meeting of any person entitled to notice thereof shall be deemed a waiver of such notice as to such person.

ACTION WITHOUT A MEETING

SECTION 4.

Except to the extent otherwise restricted by any applicable law, any action required or permitted to be taken at any meeting of the Executive Board or any committee thereof may be taken without a meeting if prior to such action a written consent thereto is signed by all members of the Executive Board or committee and such written consent is filed with the minutes of the proceedings of the Executive Board or committee.

FISCAL YEAR

SECTION 5.

The Fiscal year of the Corporation shall be the calendar year.

SEAL

SECTION 6.

The seal of the Corporation shall be in the form of a circle enclosing the universal badge with the motto Be Prepared underneath this badge and the words "Old Kentucky Home Council of the Boy Scouts of America, Inc." around the circle and shall be used only as authorized.

AMENDMENT

SECTION 7.

These Bylaws may be amended at any meeting of the Executive Board, upon the recommendation of the Executive Committee of the Executive Board, or when the proposed amendment has been sent to members of the Executive Board at least fifteen days in advance of the meeting. All amendments to these Bylaws must first be approved by the national office of the Boy Scouts of America before being submitted to the Executive Board for adoption.

EXECUTIVE BOARD RESOLUTIONS

RESOLUTION 1. - This resolution implements Article V, Section 3 (page 13)

Committees of the Executive Board

RESOLVED. That the following committees of the Executive Board shall be appointed: Membership, Relationships, Public Relations, Leadership, Camping, Activities, Advancement, Properties, Jamboree, Insurance, Employee Relations, Compensation & Benefits, Legal, Eagle Scout Association, Nominating, Volunteer Resources, Experimental Program, Silver Beaver, Annual Meeting, Special Program Funding, Eagle Dinner, Finance, Budget Planning, United Way Relations, Special Finance Activities, Trust Fund, Sustaining Membership Enrollment and Exploring. Their duties and responsibilities shall be as set forth in the operations manuals and applicable literature of the Boy Scouts of America.

RESOLUTION 2. - This resolution implements Article VI, Section 6 (c) and (e) (page 16).

Authority of Council Scout Executive and Members of Professional Staff

RESOLVED. That subject to any limitation imposed by law, the Bylaws, or any resolution of the Executive Board or Executive Committee, the Scout executive, or Charles Cicchella be and hereby is authorized and empowered, for and on

behalf of the Corporation and in its name, to deliver, enter into, acknowledge, cancel, and revoke any and all agreements, conveyances, mortgages, powers of attorney, or other instruments which are incident to the carrying on, in the normal course, of the regular affairs of the Corporation; and be it further

RESOLVED. That subject to any limitation imposed by law, the Bylaws, or any resolution of the Executive Board or Executive Committee, the Scout executive, and the Treasurer, be and hereby are and each of them hereby is authorized and empowered, for and on behalf of the Corporation and in its name, to deliver, execute, acknowledge, and pay any fees connected with any and all applications, reports, returns, or other instruments required by any governmental authority, which are incident to the carrying on, in the normal course, of the regular affairs of the Corporation.

RESOLUTION 3. - This resolution complements Article III (page 23).

Conflict-of-Interest Policy for Executive Board Members

RESOLVED. That it is the basic policy of the Corporation that all Executive Board members or members of any committee thereof or officers or employees of the Corporation have a duty to be free from the influence of any conflicting interest when they act on behalf of the Corporation or represent it in negotiations or advise others in the Corporation with respect to dealing with third parties. They are expected to deal with suppliers, customers, contractors, and others having dealings with the Corporation on the sole basis of what is in the best interest of the Corporation without favor or preference to third parties based on personal considerations. To this end the following rules shall be observed:

1. No member of the Executive Board or member of any committee thereof or officer or employee of the Corporation shall accept from any person, directly or indirectly, whether by himself or herself or through his or her spouse or a member of his or her family or through any partner or business or professional associate, any gift, favor, service, employment or offer of employment or any other thing of value which he or she knows or has reason to believe is made or offered to him or her with the intent to influence him or her in the performance of his or her duties as a member of the Executive Board or member of any committee thereof or officer or employee of the Corporation.
2. No member of the Executive Board or member of any committee thereof or officer or employee of the Corporation who is a partner, officer, or employee of a partnership, firm, or corporation or who owns or controls more than 10 percent of the stock of such corporation, shall represent, appear for, or negotiate on behalf of the Corporation in connection with the acquisition or sale by the Corporation of any interest in real or tangible or intangible personal property to such partnership, firm, or corporation.
3. No member of the Executive Board or member of any committee thereof shall participate by discussion, voting, or by any other action taken by the Executive Board, or any committee thereof, in the enactment of or defeat of a motion which relates to any transaction with any party referred to in paragraph 2 above. In case any such matter is discussed at any meeting where any Executive

Board or committee member who has such an interest in present, he shall promptly disclose his interest in the matter to be voted on to the chairman of the meeting. He shall not vote on the matter and at the discretion of the disinterested members present may be required to leave the meeting during the discussion and the voting on the matter.

RESOLUTION 4. This resolution complements Article XI (page 23).

Conflict-of-Interest Policy for Professional Scouters

RESOLVED. That the following Conflict-of-Interest Policy become the policy of this Corporation and be applied to Professional Scouters. It is imperative that employees of the Boy Scouts of America conduct themselves with a degree of honesty and integrity which is beyond reproach or even suspicion.

While it is not possible to anticipate every situation and prescribe a precise rule for each, it is possible to set forth certain basic, general principles to be observed by employees at all times. The essence of this policy is that employees shall always deal with others doing, or seeking to do business with the Boy Scouts of America in a manner that excludes all consideration of personal advantage. Accordingly, every employee of the National Council is subject to the following policy:

1. Interest in Other Business Organization

Employees of the National Council or members of their immediate families shall not have any interest, direct or indirect, in any other business which in any degree conflicts with the employee's primary obligations to the Boy Scouts of America. In this regard, employees or members of their immediate families should not possess a significant financial interest in any business that does, or seeks to do, business with the Boy Scouts of America. In addition, employees should not conduct business on behalf of the Boy Scouts of America with members of their immediate family, or a business organization with which the employees or members of their immediate families have any association which could be construed as significant in terms of potential conflict of interest.

2. Gifts, Favors, Entertainment and Payments to Employees

Employees shall not seek or accept any gifts, payments, fees, services, valuable privileges, vacations or pleasure trips, loans (other than conventional loans from lending institutions) or other favors from any person or business organization that does, or seeks to do, business with the Boy Scouts of America. No employee shall accept anything of value in exchange for referral or parties to any person or business organization that does, or seeks to do, business with the Boy Scouts of America. In the application of this policy:

(a) Employees may accept common courtesies of nominal value usually associated with accepted business practices for themselves and members of their families.

(b) An especially strict standard is expected with respect to gifts, services or considerations of any kind from suppliers. Entertainment at the expense of suppliers beyond that contemplated by (a) above should not be accepted under any circumstance.

(c) It is never permissible to accept a gift in cash or cash equivalents of any amount.

(d) This policy does not preclude the acceptance of benefits to the Boy Scouts of America as compared to benefits to an individual employee.

(e) This policy does not preclude the acceptance of courtesies extended to employees of the Boy Scouts of America in their official capacities, such as gratis hotel rooms for business (but not personal use) in connection with meetings.

(f) This policy will be communicated to persons and organizations doing, or seeking to do, business with the Boy Scouts of America.

3. Confidential Information

Employees shall not, without proper authority, give or release to anyone not an employee, or to another employee who has no need for the information, data or information of a confidential nature concerning the Boy Scouts of America.

4. Gifts, Favors, Entertainment, and Payments by the Boy Scouts of America

Gifts, favors, and entertainment may be given others at the expense of the Boy Scouts of America only if they meet all of the following criteria:

(a) They are consistent with accepted business practices.

(b) They are of sufficiently limited value, and in a form that will not be construed as improper.

(c) They are not in contravention of applicable law and generally accepted ethical standards.

(d) Public disclosure of the facts will not embarrass the Boy Scouts of America.

5. Obligation to Disclose

Any employee who believes that his or her personal actions or interests, or the actions of others, may violate this policy must discuss the matter with the national director of administration. Additional interpretations of this policy and definitions of words and phrases used herein will be made upon request to the national direction of administration.

6. Sanctions

Any employee whose actions or interests violate this policy is subject to termination on that account alone, if such is determined to be in the best

interests of the movement.

It is the responsibility of every employee of the Boy Scouts of America to be aware of and to observe these standards. Accordingly, each employee is asked to sign and return the accompanying Employee Statement relating to these standards. Employee Statements will be held in complete confidence. The Employee Statement will be reexecuted on a regular basis.

EMPLOYEE STATEMENT

I certify that I have received a copy of the Boy Scouts of America Conflict of Interest Policy, dated September 27, 1976, and that neither I nor any member of my immediate family have any personal economic interest that could be construed as opposed to the best interests of the Boy Scouts of America or in violation of the stated Conflict of Interest Policy, other than any exceptions listed below.

(Give full details below or on a separate sheet, if appropriate, concerning any outside interests that you believe require or may require the approval of the national director of administration. If none, please so state.)

Date: _____

Signature of Employee _____

APPENDIX

THE LOCAL COUNCIL ANNUAL MEETING

We have received a number of inquiries from the field regarding the recommended procedures for conducting a local council annual meeting. The following is based upon the procedures set forth in Article III, Section 3, Clause 1, of the Standard Local Council Articles of Incorporation and Bylaws. No. 3736, which states:

"The annual meeting of the Local Council of the Corporation shall be held at such place ... and at such time as the Executive Board of the Corporation may determine. The annual meeting of the Local Council shall be for the purpose of . . .

(a) receiving annual reports of the Executive Board, officers, and various committees,

(b) electing members at large, associate and honorary members of the Local Council, National Council members, regular members of the Executive Board, and officers of the Corporation other than the Scout executive,

(c) receiving and approving 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

(d) transacting such other business as may come before the meeting."

1. The proposed agenda, notice, and election procedures should be reviewed in conference by the council president, Scout executive, and area director well in advance of the meeting (i.e. prior to the board meeting which is 3 months before the annual meeting)

2. The council president must give careful attention to the appointment of both the nominating committee and the committee on program and resolutions within the time specified in the bylaws. It would be well for the council president to appoint a volunteer Scouter knowledgeable in the BSA election procedures, as well as the applicable nonprofit corporation State law requirements, to serve as parliamentarian and also election judge(s). These appointments should be published with sufficient advance notice to give voting members the opportunity to send in written recommendations.

3. Notice of the annual meeting must be given in writing a minimum number of days in advance of the meeting, as specified in the bylaws of the council.

4. Develop a list of the names of presently registered Scouting coordinators in the council and the name of the institution which each represents. The list should indicate anticipated attendance at the annual meeting. Scouting coordinators must constitute a majority of the active membership of the local council at all times.

5. Local council bylaws should stipulate the quorum requirements. The National Council recommends that a quorum for the local council conform to the laws of the State in which the council is incorporated. When this is not stated, 5 percent or 10 percent or 15 percent of the total voting membership is recommended.
6. Voting delegates and nonvoting delegates should be properly identified at the annual meeting with easily recognizable and distinctive name tags. All voting delegates should register as they arrive.
7. The council president may desire to call upon the parliamentarian to explain the election procedures before turning the meeting over to the nominating committee chairman to present the nominating committee report and conduct the elections. Copies of the election procedures and council bylaws should be on hand for ready reference. The election procedure should be dignified and be carried out in a businesslike manner. Nominations from the floor are not recommended in BSA election procedures.
8. It is strongly recommended that all officers and members of the executive board, be contacted personally (and proposed members at large of the council written to) informing them of the intention of the nominating committee to place their name in nomination for election at the council's annual meeting unless they inform the chairman of the nominating committee otherwise. This is not only a courtesy, but strengthens the position of the nominating committee's final recommendations.
9. A strategy meeting should be held no more than 10 days (preferable within 24 hours) in advance of the annual meeting, at which the council president, Scout executive, parliamentarian, nominating committee chairman (and where possible the regional and/or area representative) are present to review the agenda and to discuss the possibility of problems arising.
10. In the event that problems or divisive matters are anticipated at the meeting, it is appropriate to determine whether or not it is proper to raise such items at the meeting under the council's bylaws. If so, it will be necessary to devise strategy to cope with each matter. It may be appropriate to contact all voting members to give them additional information and to assess the voting position of each.
11. Misunderstandings occur because of inadequate communication. Be sure all volunteer Scouters, especially those from the districts, are well informed. It may be useful to suggest to District Scouters that they have direct representation on the executive board through their district chairman and thus may have their views represented in this manner.
12. The National Council of the Boy Scouts of America may be called upon by the executive board of a local council for assistance in these matters; such as conducting special audits in such areas as personnel, membership, or fiscal stewardship.

COUNCIL ELECTION PROCEDURES

I. Procedures

To elect council members at large, associate and honorary members of the

Local Council, Local Council representatives to the National Council, regular members of the executive board, and officers of the corporation other than the Scout executive.

II. Those eligible to vote

A. Registered Scouting coordinators currently officially representing chartered organizations.

B. Registered, duly elected council members at large.

III. Time of elections

The date, time, and place of the annual business meeting of the Local Council is specified by the Executive Board of the Corporation as prescribed by the council's bylaws.

IV. Process

A. At least ninety days prior to the date set for the annual business meeting of the Local Council the President shall appoint a nominating committee of not less than three active council members. Consideration may be given to adding a former Council President and the inclusion of one or two persons of the highest community stature who are not active members of the local council.

B. The members of the nominating committee will be identified to council Scouters between sixty and forty-five days prior to the annual council business meeting so that names may be given to them for consideration.

C. Suggested nominees from registered Local Council Scouters are to be considered if they are received in writing no less than thirty days prior to the annual business meeting. Those who offer names to the nominating committee should supply some background information but should not have secured the permission of the person to be nominated and to serve if elected.

D. The nominating committee will meet with the Scout Executive, serving as the Secretary and having no vote, for the purpose of selecting a slate of nominees for election.

E. Nominations received in writing within the allowable time frame from Scouters not on the nominating committee are given serious consideration. Each such nomination should be acknowledged with a brief letter of thanks and the assurance that the candidate will be considered.

F. The nominating committee will select a slate consisting of a single candidate for each council officer position and no more than the legally allowable number of persons for each of the following categories: executive board members, council members at large, associate and honorary members, Local Council representatives to the National Council; however, the committee may elect not to completely fill the latter categories.

The nominating committee will then cause to be printed sufficient copies of the ballot so as to provide one to every official voting member present at the Local Council annual business meeting. The order of listing on the ballot is

as follows:

Council members at large
Associate and honorary members
Executive Board members
Council officers (except Scout Executive) and Local Council representatives
to the National Council.

G. Following the elections it is important to notify those elected, to congratulate each, and to register those not already registered as active members of the Boy Scouts of America.

V. Details and Contingencies

A. Newly elected officers and local council members at large take office immediately following the annual business meeting.

B. Should any portion of the nominating committee's report be rejected, this portion would be reintroduced with or without changes for consideration at an adjourned or special or postponed meeting to be held no more than sixty days from the date of the annual business meeting. This would permit write-in nominations to be submitted and studied by the nominating committee.

Formal notice of the rescheduled meeting should be sent to eligible voters starting the purpose, etc. The nominating committee should, at the rescheduled meeting, be called upon by the President to proceed with that portion (or portions) of the election that was not completed. It is hoped that nominating committee members will discover the reasons for the failure of acceptance of the slate and attempt to deal with them prior to one rescheduled meeting.

C. In the event that a resolution is still not obtained then the process described in "B" above will be followed once more. Failing resolution the second time the President may elect (1) to entertain a motion to follow the process in "B" above once again, or (2) may dismiss the present nominating committee and appoint a new one which will meet and draw up a slate to be presented according to the guidelines above.

D. Since officers, regular members of the Executive Board, and council members at large take office immediately following the local council annual business meeting (Local Council Bylaws Article III, Section 2, Clause 1 and Article IV, Section 3) they will assume office when the local council annual business meeting has finally been adjourned.

E. Voting should be done by ballot. The nominating committee's slate, having been printed and distributed to eligible voters at the meeting may be used as an official ballot should there be the need.

The chairman of the nominating committee may "move the acceptance of the category under consideration and instruct the Secretary to cast a unanimous ballot for the proposed nominees." If this motion is carried there is no need to collect the printed ballots.

If the "unanimous ballot" motion is defeated then the President will immediately appoint tellers from among the active, registered members present to collect and tally the ballots. It may be helpful to have eligible voters sign their names so that their eligibility can be checked.

DISTRICT ELECTION PROCEDURES

DISTRICT

I. Purpose

To elect district officers and district members at large.

II. Those eligible to vote

A. Scouting coordinators registered and currently representing chartered organizations within the district's geographical boundaries.*

B. Registered district members at large duly elected at the last annual district committee meeting or during the interim at a regular, duly called district committee meeting.

C. Registered council members at large residing in the district.

III. Time

The annual district committee meeting at which elections are held occurs in the month preceding the council annual meeting, but may vary according to the council's bylaws.

IV. Process

A. Ninety days prior to the district annual meeting the district chairman will submit his suggestions for members of the nominating committee to the council president for his approval. This committee should consist of three to five members. It is recommended that the council President appoint a member of the council Executive Board to serve on this committee.

B. When approval is received from the council President the committee will meet with the district executive as adviser to form the slate comprised of nominees for district chairman, one or more vice-chairmen, and district members at large, plus a nominee to be submitted by the District Chairman for council Executive Board approval to serve as District Commissioner.

C. The nominating committee will not only agree on the slate but will also secure the nominees' permission to stand for election and to serve if elected.

D. The members of the nominating committee will be identified to the district Scouters between sixty and thirty days prior to the annual district committee meeting so that suggestions may be given to them for consideration. (This information may be included in one formal notice of the annual meeting.)

E. Suggestions may be made in writing to the nominating committee for . . .

inclusion in their report providing the nominees thus entered are received by the nominating committee at least two weeks prior to the annual meeting of the district. If accepted by the nominating committee, the candidate will be contacted by the nominating committee and permission received from the person to stand for election and to serve.

F. At the district annual meeting the district chairman will call upon the chairman of the nominating committee for his report and "turn over the chair to him to conduct the elections."

1. The chairman of the nominating committee will first present his committee's nominees for district members at large. He will call for a motion, second, and vote.

2. The chairman of the nominating committee will then present his committee's nominees for district chairman and vice-chairman; call for motion, second, and vote.

3. The District Commissioner is to be an elected member at large but is offered for appointment and approval as District Commissioner by the council Executive Board through the report of the District Chairman and with the concurrence of the Scout executive. The District Commissioner is not elected at the district annual meeting.

4. Vote of the majority of the members present at the district meeting is required for election.

V. Details and Contingencies

A. Newly elected officers and members at large take office immediately upon election.

B. If any portion of the nominating committee's report is rejected, this portion must be reintroduced at a special or adjourned or recessed meeting of the district committee to be held within thirty days of the present meeting, but not earlier than two weeks in order to give time for the nominating committee to receive nominations from Scouters, "in writing, at least two weeks prior to the annual meeting of the district" (see IV (E) above). Formal notice of this meeting must be sent to eligible voters immediately so that it is received at least three weeks prior to the meeting. The nominating committee will, at the next meeting, proceed with the portion of the election that failed passage. It is hoped that nominating committee members will discover the reasons for the failure of acceptance and attempt to deal with them.

C. In the event that a resolution is still not obtained, then the matter will be referred to the Council President and/or Executive Board for final resolution.

D. Because of V (A) above, the new members at large, plus Scouting coordinators and council members at large, are eligible to vote at postponed elections if they were elected and the officers' slate was not accepted.

E. Voting should be done by ballot. Ballots need not be collected and counted if the Secretary (DSE) is instructed by motion to "cast a unanimous ballot for

the proposed candidates" and the motion is carried. If not carried, then the secretary should be instructed to collect ballots only from those eligible to vote, these should be marked with the name of eligible voters, and counted by clerks appointed by the chairman of the nominating committee.

Note: Use District Nominating Worksheet, No. 6159

Note: Council Bylaws are the "final word."

***Scouting Coordinator**

1. The Scouting Coordinator is automatically a voting member of the Council and the District upon the selection or appointment by the community organization and when registered as a member of the Boy Scouts of America. The individual is to be registered during the period of time that the chartered organization designated this person as Scouting Coordinator.

2. Primary responsibilities are: (1) helping units to be successful and (2) coordination between chartered organization and Scouting.

3. The Scouting Coordinator may become an active participating member of one of the district's committees.

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) Lincoln Heritage Council, Boy Scouts of America	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see Instructions) ▶ _____	
	<input checked="" type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) 12001 Sycamore Station Place		Requester's name and address (optional)
City, state, and ZIP code Louisville KY 40299		
List account number(s) here (optional)		

Part II	Taxpayer Identification Number (TIN)																																					
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.																																						
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.																																						
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Social security number																																						
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Employer identification number																																						
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Part III	Certification
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below).	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.	
Sign Here	Signature of U.S. person ▶ <i>Wayne Floyd</i>
	Date ▶ 3-13-13

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

NOVA Program – Evaluation Survey – Please answer

Location Attending: _____

Spring or Fall: _____

Name: _____

Year: _____

1. Which best describes you? Please mark only one:

- American Indian Hispanic, Latino, or Lantana White or Caucasian
 Black or African American Asian Pacific Islander Multiracial

2. Which of the following best describes your family?

- I live with two parents
 I live in a single parent home
 I live with another guardian, relative, or person(s) other than my parents.

3. I receive love and support at home.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

We want to know if NOVA Program activities helped you learn or feel differently about what you do.

4. Participation in Explore Excellence has made me want to try harder and be engaged in school.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

5. NOVA Program Leaders encourage me to do well in school.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

6. NOVA Program leaders really care about me.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

7. I feel safe when I am at NOVA Program.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

8. NOVA Program helps me feel successful.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

NOVA Program – Evaluation Survey – Please answer.

9. NOVA Program has helped me learn how to be a leader.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

10. NOVA Program has helped me feel good about my future.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

11. NOVA Program has helped me resist negative pressure from friends and dangerous situations.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

12. NOVA Program has helped me understand I have control over many things that happen to me.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

13. NOVA Program has helped me understand that Values and Character are important.

- Strongly Agree Agree Disagree
 Strongly Disagree Don't Know

During a week how many hours do you spend...

14. Doing community service or volunteer work.

- 1 hour 2 hours 3 hours More than 5 hours None

15. Doing homework and studying outside of school.

- 1 hour 2 hours 3 hours More than 5 hours None

16. Going to religious services or participating in spiritual activities.

- 1 hour 2 hours 3 hours More than 5 hours None

17. Other clubs, sports or activities outside of school.

- 1 hour 2 hours 3 hours More than 5 hours None

18. Doing NOVA Program stuff (meetings, education activities, field trips, working on awards).

- 1 hour 2 hours 3 hours More than 5 hours None

19. Name of County that you live in: _____.

20. Participant's most recent grade in Math _____ and Reading/Language Arts _____.

Please return this to your NOVA Program Coordinator or mail to Lincoln Heritage Council, Boy Scouts of America, P.O. Box 36273, Louisville, KY 40233. You may also scan and email to Clint.Scharff@Scouting.org

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

**Financial Statements
and
Auditor's Report**

Year Ended December 31, 2012

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

**Financial Statements
and
Auditor's Report**

Year Ended December 31, 2012

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HENDERMAN, JESSEE & COMPANY, PLLC
Certified Public Accountants

CPA MEMBERS
DAVID W. HENDERMAN
WILLIAM J. JESSEE
JAMES N. YATES
JOHN R. TAYLOR

Independent Auditor's Report

To the Executive Board of the
Lincoln Heritage Council of
Boy Scouts of America, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of the Lincoln Heritage Council of Boy Scouts of America, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. The prior year summarized comparative information has been derived from the Council's 2011 financial statements and, in our report dated May 24, 2012, we expressed an unqualified opinion on those financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Lincoln Heritage Council of Boy Scouts of America, Inc. as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Henderman, Jesse & Company, PLLC

April 22, 2013

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Financial Position

December 31, 2012

With Comparative Totals for 2011

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total All Funds</u>	
				<u>2012</u>	<u>2011</u>
Assets					
Cash, unrestricted	\$ 1,114,831	\$ 158,881	\$	\$ 1,273,712	\$ 836,270
Receivables - matured investments					213,265
Accounts receivable	63,539	1,618		65,157	57,435
Pledges receivable	264,732	82,904	1,111	348,747	420,541
Interfund	3,632	(26,140)	22,508		
Cash, restricted	269,345	19,595		288,940	386,364
Inventory	193,910			193,910	
Other current assets	<u>133,987</u>		<u>4,796</u>	<u>138,783</u>	<u>52,473</u>
Total current assets	<u>2,043,976</u>	<u>236,858</u>	<u>28,415</u>	<u>2,309,249</u>	<u>1,966,348</u>
Pledges receivable, long-term		66,057	1,574,000	1,640,057	1,610,175
Note receivable, net		26,550		26,550	
Land, buildings and equipment, net		7,297,015		7,297,015	7,544,074
Investments			5,814,120	5,814,120	5,439,877
Beneficial interest in trusts			<u>3,370,526</u>	<u>3,370,526</u>	<u>2,570,000</u>
Total assets	<u>\$ 2,043,976</u>	<u>\$ 7,626,480</u>	<u>\$ 10,787,061</u>	<u>\$ 20,457,517</u>	<u>\$ 19,130,474</u>
Liabilities					
Accounts payable	\$ 114,170	\$	\$	\$ 114,170	\$ 100,673
Payroll taxes and other	17,933			17,933	
Current portion of long-term debt		19,929		19,929	20,304
Custodian accounts	382,753			382,753	246,778
Deferred income	<u>164,621</u>			<u>164,621</u>	<u>88,750</u>
Total current liabilities	<u>679,477</u>	<u>19,929</u>		<u>699,406</u>	<u>456,505</u>
Long-term debt		<u>40,011</u>		<u>40,011</u>	<u>59,870</u>
Total liabilities	<u>679,477</u>	<u>59,940</u>		<u>739,417</u>	<u>516,375</u>
Net Assets					
Unrestricted	830,420	7,397,984	550,567	8,778,971	8,751,355
Temporarily restricted	534,079	168,556	3,645,881	4,348,516	3,876,216
Permanently restricted			<u>6,590,613</u>	<u>6,590,613</u>	<u>5,986,528</u>
Total net assets	<u>1,364,499</u>	<u>7,566,540</u>	<u>10,787,061</u>	<u>19,718,100</u>	<u>18,614,099</u>
Total liabilities and net assets	<u>\$ 2,043,976</u>	<u>\$ 7,626,480</u>	<u>\$ 10,787,061</u>	<u>\$ 20,457,517</u>	<u>\$ 19,130,474</u>

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Changes in Net Assets

Year Ended December 31, 2012

With Comparative Totals For 2011

Changes in Unrestricted Net Assets	Operating Fund	Capital Fund	Endowment Fund	Total All Funds	
				2012	2011
Support and Revenue					
Direct support:					
Friends of Scouting	\$ 1,174,251	\$	\$	\$ 1,174,251	\$ 1,207,318
Special events, gross	322,390			322,390	345,038
Less: costs of direct benefits	<u>153,609</u>			<u>153,609</u>	<u>182,269</u>
Net special events	168,781			168,781	162,769
Foundations and trusts	12,096	7,565		19,661	50,000
Other	<u>4,600</u>	<u>17,617</u>		<u>22,217</u>	<u>50,000</u>
Total direct support	1,359,728	25,182		1,384,910	1,420,087
Indirect support:					
Associated organizations	55,107			55,107	62,674
Metro United Way	169,156			169,156	114,373
Other		<u>250</u>		<u>250</u>	<u>177,047</u>
Total indirect support	<u>224,263</u>	<u>250</u>		<u>224,513</u>	<u>177,047</u>
Revenue:					
Scout shop sales, gross	451,969			451,969	
Less: cost of sales	<u>304,728</u>			<u>304,728</u>	
Net Scout shop sales	147,241			147,241	
Product sales, gross	2,081,392			2,081,392	1,640,647
Less: cost of sales	470,914			470,914	348,541
commissions	<u>810,871</u>			<u>810,871</u>	<u>645,897</u>
Net product sales	799,607			799,607	646,209
Investment income	244,367	90,280	20,849	355,496	247,713
Investment gain			56,773	56,773	33,205
Camping	1,047,878			1,047,878	768,417
Activities	260,286			260,286	256,981
Other	<u>87,119</u>	<u>19,950</u>		<u>107,069</u>	<u>139,741</u>
Total revenue	<u>2,586,498</u>	<u>110,230</u>	<u>77,622</u>	<u>2,774,350</u>	<u>2,092,266</u>
Reclassified Net Assets					
Friends of Scouting	418,748			418,748	160,250
Special events	28,875			28,875	43,699
Metro United Way	121,927			121,927	105,825
Capital campaign		<u>141,271</u>		<u>141,271</u>	<u>146,097</u>
	<u>569,550</u>	<u>141,271</u>		<u>710,821</u>	<u>455,871</u>
Total support and revenue	4,740,039	276,933	77,622	5,094,594	4,145,271

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Changes in Net Assets, Continued

Year Ended December 31, 2012

With Comparative Totals For 2011

Changes in Unrestricted Net Assets, Continued	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total All Funds</u>	
				<u>2012</u>	<u>2011</u>
Expense					
Program services	\$ 3,721,162	\$ 331,212	\$	\$ 4,052,374	\$ 3,443,671
Supporting services:					
Management and general	512,691	43,763		556,454	500,150
Fund raising	<u>365,175</u>	<u>34,443</u>		<u>399,618</u>	<u>369,394</u>
Total supporting services	<u>877,866</u>	<u>78,206</u>		<u>956,072</u>	<u>869,544</u>
Total functional expenses	4,599,028	409,418		5,008,446	4,313,215
Payments to national office	57,528			57,528	54,151
Loss on disposal of equipment	<u> </u>	<u>1,004</u>		<u>1,004</u>	<u>5,194</u>
Total expense	<u>4,656,556</u>	<u>410,422</u>	<u> </u>	<u>5,066,978</u>	<u>4,372,560</u>
Increase (decrease) in unrestricted net assets	83,483	(133,489)	77,622	27,616	(227,289)

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Changes in Net Assets, Continued

Year Ended December 31, 2012

With Comparative Totals For 2011

Changes in Temporarily Restricted Net Assets	Operating	Capital	Endowment	Total All Funds	
	Fund	Fund	Fund	2012	2011
Direct support:					
Friends of Scouting	\$ 334,815	\$	\$	\$ 334,815	\$ 378,749
Special events	32,935			32,935	28,875
Capital campaign		8,850		8,850	3,119
Legacies and bequests			93,500	93,500	38,000
Other contributions		73,461		73,461	
Increase in beneficial interest in trusts			<u>139,025</u>	<u>139,025</u>	<u>140,000</u>
Total direct support	<u>367,750</u>	<u>82,311</u>	<u>232,525</u>	<u>682,586</u>	<u>588,743</u>
Indirect support:					
Metro United Way	126,327			126,327	121,927
Other contributions		1,000		1,000	
Investment gain (loss)			359,404	359,404	(94,059)
Bad debt loss		(24,391)		(24,391)	
Reclassified Net Assets					
Friends of Scouting	(418,748)			(418,748)	(160,250)
Special events	(28,875)			(28,875)	(43,699)
Metro United Way	(121,927)			(121,927)	(105,825)
Capital campaign		(141,271)		(141,271)	(146,097)
	<u>(569,550)</u>	<u>(141,271)</u>		<u>(710,821)</u>	<u>(455,871)</u>
Increase (decrease) in temporarily restricted net assets	(75,473)	(82,351)	591,929	434,105	160,740
Changes in Permanently Restricted Net Assets					
Direct support:					
Legacies and bequests			9,179	9,179	8,500
Foundations and trusts			554,000	554,000	
Increase (decrease) in beneficial interest in trusts			9,425	9,425	(20,000)
Bad debt loss			<u>(28,400)</u>	<u>(28,400)</u>	
Increase (decrease) in permanently restricted net assets			<u>544,204</u>	<u>544,204</u>	<u>(11,500)</u>
Increase (decrease) in total net assets	8,010	(215,840)	1,213,755	1,005,925	(78,049)

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Changes in Net Assets, Continued

Year Ended December 31, 2012

With Comparative Totals For 2011

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total All Funds</u>	
				<u>2012</u>	<u>2011</u>
Net assets, beginning of year as previously reported					
Unrestricted	\$ 528,031	\$ 7,481,912	\$ 741,412	\$ 8,751,355	\$ 9,113,460
Temporarily restricted	609,552	250,907	3,015,757	3,876,216	786,660
Permanently restricted			<u>5,986,528</u>	<u>5,986,528</u>	<u>7,348,028</u>
	<u>1,137,583</u>	<u>7,732,819</u>	<u>9,743,697</u>	18,614,099	17,248,148
Prior period adjustment					
Unrestricted					(171,418)
Temporarily restricted			38,195	38,195	2,965,418
Permanently restricted			<u>59,881</u>	<u>59,881</u>	<u>(1,350,000)</u>
			98,076	98,076	1,444,000
Net assets, beginning of year as restated					
Unrestricted	528,031	7,481,912	741,412	8,751,355	8,942,042
Temporarily restricted	609,552	250,907	3,053,952	3,914,411	3,752,078
Permanently restricted			<u>6,046,409</u>	<u>6,046,409</u>	<u>5,998,028</u>
	<u>1,137,583</u>	<u>7,732,819</u>	<u>9,841,773</u>	18,712,175	18,692,148
Transfers	<u>218,906</u>	<u>49,561</u>	<u>(268,467)</u>		
Net assets, end of year					
Unrestricted	830,420	7,397,984	550,567	8,778,971	8,751,355
Temporarily restricted	534,079	168,556	3,645,881	4,348,516	3,876,216
Permanently restricted			<u>6,590,613</u>	<u>6,590,613</u>	<u>5,986,528</u>
	<u>\$ 1,364,499</u>	<u>\$ 7,566,540</u>	<u>\$ 10,787,061</u>	<u>\$ 19,718,100</u>	<u>\$ 18,614,099</u>

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Functional Expenses

Year Ended December 31, 2012

With Comparative Totals For 2011

	<u>Program Services</u>	<u>Supporting Services</u>			<u>Total Functional Expenses</u>	
		<u>Management And General</u>	<u>Fund Raising</u>	<u>Total</u>	<u>2012</u>	<u>2011</u>
Salaries	\$ 1,960,544	\$ 182,185	\$ 149,061	\$ 331,246	\$ 2,291,790	\$ 2,001,176
Employee benefits	365,603	50,270	41,130	91,400	457,003	367,645
Payroll taxes	148,430	18,636	15,248	33,884	182,314	151,400
Employee related expense		<u>2,901</u>		<u>2,901</u>	<u>2,901</u>	
Total salaries and related expenses	2,474,577	253,992	205,439	459,431	2,934,008	2,520,221
Professional fees	26,579	16,875		16,875	43,454	44,649
Supplies	467,868	34,893	90,931	125,824	593,692	452,243
Telephone	47,755	305	249	554	48,309	41,329
Postage and shipping	14,197	1,273	3,055	4,328	18,525	23,439
Occupancy	238,760	54,790	4,296	59,086	297,846	255,382
Maintenance of equipment	37,701	4,774	3,905	8,679	46,380	43,718
Printing	21,912	1,767	1,446	3,213	25,125	8,090
Travel	173,544	42,926	16,077	59,003	232,547	203,782
Conference expense	8,799	12,455		12,455	21,254	20,787
Specific assistance to individuals	79,335				79,335	99,369
Recognition awards	83,399	5,243	13,360	18,603	102,002	95,447
Interest	1,773	244	199	443	2,216	2,984
Insurance	76,711	39,412	7,574	46,986	123,697	93,644
Other		<u>46,329</u>	<u>19,397</u>	<u>65,726</u>	<u>65,726</u>	<u>37,622</u>
Total expenses before depreciation	3,752,910	515,278	365,928	881,206	4,634,116	3,942,706
Depreciation	<u>299,464</u>	<u>41,176</u>	<u>33,690</u>	<u>74,866</u>	<u>374,330</u>	<u>370,509</u>
Total year ended December 31, 2012	<u>\$ 4,052,374</u>	<u>\$ 556,454</u>	<u>\$ 399,618</u>	<u>\$ 956,072</u>	<u>\$ 5,008,446</u>	
Total year ended December 31, 2011	<u>\$ 3,443,671</u>	<u>\$ 500,150</u>	<u>\$ 369,394</u>	<u>\$ 869,544</u>		<u>\$ 4,313,215</u>

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Cash Flows

Year Ended December 31, 2012

With Comparative Totals For 2011

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total All Funds</u>	
				<u>2012</u>	<u>2011</u>
Cash flows from operating activities:					
Change in net assets	\$ 8,010	\$ (215,840)	\$ 1,213,755	\$ 1,005,925	\$ (78,049)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:					
Transfers	218,906	49,561	(268,467)		
Non-cash contributions		(74,078)	(554,000)	(628,078)	
Bad debts	19,397	24,391	28,400	72,188	
(Gain) loss on disposal of property and equipment		(8,546)		(8,546)	5,194
Investment (gain) loss			(416,554)	(416,554)	60,854
Rent income offset by debt payment		(10,400)		(10,400)	(10,400)
Depreciation		374,330		374,330	370,509
Accounts receivable	(8,383)	661		(7,722)	13,557
Receivable - matured investments			213,265	213,265	(213,265)
Pledges receivable	128,851	617	(85,666)	43,802	(157,028)
Interfund	26,368		(26,368)		
Inventory	(193,910)			(193,910)	
Other current assets	(88,084)		1,774	(86,310)	(23,760)
Beneficial interest in trusts			(148,450)	(148,450)	(120,000)
Accounts payable	15,547	(2,050)		13,497	7,925
Payroll taxes and other	17,933			17,933	
Custodian accounts	135,975			135,975	157,546
Deferred income	75,871			75,871	71,368
Contributions restricted for long-term purposes:					
Cash contributions	(494,077)	(9,850)	(9,179)	(513,106)	(553,926)
Unconditional promises to give, restricted					(25,245)
Net cash provided (used) by operating activities	(137,596)	128,796	(51,490)	(60,290)	(494,720)
Cash flows from investing activities:					
Purchases of property and equipment		(160,105)		(160,105)	(152,497)
Purchases of investments			(2,216,234)	(2,216,234)	(769,728)
Proceeds from sale of property and equipment		14,830		14,830	
Proceeds from sale of investments			2,258,545	2,258,545	979,989
Net cash provided (used) by investing activities		(145,275)	42,311	(102,964)	57,764

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Statement of Cash Flows, Continued

Year Ended December 31, 2012

With Comparative Totals For 2011

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total All Funds</u>	
				<u>2012</u>	<u>2011</u>
Cash flows from financing activities:					
Collections of restricted support	\$ 494,077	9,850	\$ 9,179	\$ 513,106	\$ 553,926
Liquidations of restricted promises					86,445
Payment on long-term debt		<u>(9,834)</u>		<u>(9,834)</u>	<u>(9,064)</u>
Net cash provided by financing activities	<u>494,077</u>	<u>16</u>	<u>9,179</u>	<u>503,272</u>	<u>631,307</u>
Increase (decrease) in cash	356,481	(16,463)		340,018	194,351
Beginning cash	<u>1,027,695</u>	<u>194,939</u>		<u>1,222,634</u>	<u>1,028,283</u>
Ending cash	<u>\$ 1,384,176</u>	<u>\$ 178,476</u>	<u>\$</u>	<u>\$ 1,562,652</u>	<u>\$ 1,222,634</u>
Supplemental cash flow information:					
Cash paid for interest				<u>\$ 2,216</u>	<u>\$ 2,984</u>
Supplemental non-cash activity:					
Sale of property in exchange for note receivable				<u>\$ 112,500</u>	

See accompanying notes to financial statements.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements

Note A – Summary of Significant Accounting Policies

Nature of Activities

The Lincoln Heritage Council of Boy Scouts of American, Inc. (the "Council") is one of the oldest local Councils serving both urban and rural areas in the United States. The Council serves thousands of young men ages 7-21 and young women ages 14-21 in 64 counties in Kentucky, Illinois, Indiana and Tennessee. The Council works to achieve excellence in fostering the character development, worldwide citizenship, and the moral, mental and physical fitness of young people. Through traditional programs, such as Cub Scout packs, Boy Scout troops and Venture crews, and innovative outreach programs that serve urban youth and youth with disabilities, the Council prepares young people to make lifelong ethical choices by instilling the values found in the Scout Oath and Law. The primary sources of support and revenue are Friends of Scouting, trusts, United Way, camping and activities. Approximately 14 percent of the Council's support for the year ended December 31, 2012, came from allocations from the United Way.

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of the Council are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives.

The Council also prepares its financial statements in accordance with FASB Accounting Standards Codification (ASC) 958-205 and subsections. Under these standards, the Council is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Council is required to present a statement of cash flows.

Contributions

Contributions are recognized when the donor makes an unconditional promise to give to the Council. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets in the statement of changes in net assets.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note A – Summary of Significant Accounting Policies, Continued

Donated Materials and Services

Donated materials, facilities, auto leases and printing are recorded in the financial statements at their estimated fair values at the date of receipt. Gifts in kind of approximately \$141,000 were received by the Council for the year ended December 31, 2012.

Donated services are recognized as contributions in accordance with FASB ASC 958-605 and subsections if the services (a) create or enhance nonfinancial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Council. Many volunteers provide services throughout the year that are not recognized as contributions in the financial statements, because the recognition criteria under FASB ASC 958-605 were not met. It is impracticable to determine the fair market value of all donated services by volunteers beyond those required to be recognized as income. However, a substantial number of volunteers have donated significant amounts of their time in the organization's program services and in its fund-raising campaigns.

Advertising Costs

Advertising costs are expensed as incurred.

Investments

Investments consist primarily of assets invested in marketable equity and debt securities, certificates of deposit and money market accounts. The Council accounts for investments in accordance with FASB ASC 958-320 and subsections. This standard requires that investments in equity securities with readily determinable fair values and all investments in debt securities be measured at fair value in the statement of financial position. Fair value of marketable equity and debt securities is based on quoted market prices. The realized and unrealized gain or loss on investments is reflected in the statement of changes in net assets.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Accounts Receivable

Accounts receivable are recorded primarily for product sales and are reported at net realizable value if the amounts are due within one year. An allowance for doubtful accounts is based on an analysis of expected collection rates determined from experience. No allowance for doubtful accounts was considered necessary as of December 31, 2012.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note A – Summary of Significant Accounting Policies, Continued

Inventory

Inventory consists of Scouting and other items available for resale and is stated at the lower of cost or market. Cost is determined using the average method.

Land, Buildings, and Equipment

Purchased property and equipment are recorded at cost. Acquisitions of property and equipment in excess of \$1,500 and expenditures for repairs, maintenance, renewals and betterments that materially prolong the life of assets are capitalized. Expenditures for maintenance, repairs and improvements that do not materially extend the useful lives of the assets are charged to operations as incurred.

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets. When property and equipment are sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and the gain or loss realized on disposition is credited or charged to operations.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Management believes that these estimates and assumptions provide a reasonable basis for the fair presentation of the financial statements.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Costs that are not directly associated with providing specific services have been allocated based upon the relative time spent by employees of the Council providing those services. In accordance with the policy of the National Council of the Boy Scouts of America (the "National Council"), the payment of the charter fee to the National Council is not allocated as a functional expense.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note A – Summary of Significant Accounting Policies, Continued

Income Taxes

The Council is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and comparable state law as a charitable organization whereby only unrelated business income, as defined by Section 509(a)(1) of the Code is subject to federal income tax. Accordingly, no provision for income taxes has been recorded.

Management is not aware of any uncertain tax positions. Accordingly, the financial statements do not include a provision for uncertain tax positions, and no related interest or penalties have been recorded. The Council's tax returns are generally open to examination for a period of three years from the date the returns are filed.

Recent Accounting Pronouncements

New accounting standards are now issued by the Financial Accounting Standards Board (FASB) through Accounting Standards Updates (ASUs) to the FASB Accounting Standards Codification (ASC). The FASB does not consider the updates authoritative on a standalone basis; they become authoritative when incorporated into the ASC. The ASUs will be in a six-digit, two-segment format (20YY-XX) where YY is the year issued and XX is the sequential number of each update. So, ASU 2012-01 would be the first update issued in 2012, and so forth.

Compensation-Retirement Benefits-Multiemployer Plans (Subtopic 715-80). Disclosures about an Employer's Participation in a Multiemployer Plan ("ASU 2011-09") - Issued in September 2011, this ASU requires expanded disclosures for certain defined benefit pension and other postretirement plans. ASU 2011-09 is effective for local councils in 2012 with early adoption permitted. The adoption of this ASU did not materially affect the Council's financial statements.

Fair Value Measurement (Topic 820). Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs ("ASU 2011-04") - In May 2011, the FASB issued ASU No. 2011-04, which amended ASC 820, *Fair Value Measurement*, to change the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and for disclosing information about fair value measurements. The adoption of ASU 2011-04 became effective for local councils starting in 2012 and had no material effect on the Council's financial statements.

Note B – Endowment Fund

The Council's endowment consists of donor-restricted and board-designated endowment funds. Net assets associated with donor-restricted endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions or in accordance with the Executive Board's interpretation of relevant law.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note B – Endowment Fund, Continued

The Council has interpreted the Kentucky Uniform Prudent Management of Institutional Funds Act (“KUPMIFA”) as requiring the presentation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Council classifies as permanently restricted net assets: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Council in a manner consistent with the standard of prudence prescribed by KUPMIFA. In accordance with KUPMIFA, the Council considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the funds; (2) the purposes of the Council and the donor-restricted endowment funds; (3) general economic conditions; (4) the possible effect of inflation and deflation; (5) the expected total return from income and the appreciation of investments; (6) other resources of the Council; and (7) the investment policies of the Council.

The Council has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Council must hold in perpetuity. Under these policies, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed, by fifty basis points over a three to five year period, the price and yield results of the S & P 500 for equity securities and the Barclay’s Capital U.S. Intermediate Government/Credit Index for fixed income securities, while assuming a moderate level of investment risk. At December 31, 2012, \$3,370,526 of the endowment funds are held in trusts, the investment of which is determined by the trustees rather than the Council

To satisfy its long-term rate-of-return objectives, the Council relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Council targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

The Council has a policy of appropriating for distribution each year up to 6 percent of the endowment fund’s average market value for the previous three years, as determined annually. In establishing this policy, the Council considered the long-term expected return on its endowment. The Council believes its spending policy is consistent with the Council’s objective to preserve and enhance the purchasing power of the endowment assets held in perpetuity or for a specified term.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note B – Endowment Fund, Continued

Endowment net asset composition by type of fund as of December 31, 2012 is as follows:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total Net Endowment Assets</u>
Donor-restricted endowment funds	\$	\$ 3,645,881	\$ 6,590,613	\$10,236,494
Board-designated endowment funds	<u>550,567</u>	_____	_____	<u>550,567</u>
	<u>\$ 550,567</u>	<u>\$ 3,645,881</u>	<u>\$ 6,590,613</u>	<u>\$10,787,061</u>

Changes in endowment net assets for the year ended December 31, 2012, were as follows:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment fund net assets, December 31, 2011, as restated	\$ 741,412	\$ 3,053,952	\$ 6,046,409	\$ 9,841,773
Investment return:				
Interest and dividends	20,849	132,122		152,971
Net realized gains	25,353	160,664		186,017
Net unrealized losses	<u>31,420</u>	<u>199,118</u>	_____	<u>230,538</u>
	77,622	491,904		569,526
Contributions		93,500	563,179	656,679
Increase in beneficial interests in trusts		139,025	9,425	148,450
Bad debt loss			(28,400)	(28,400)
Transfers	(268,467)			(268,467)
Appropriation for expenditure	_____	<u>(132,500)</u>	_____	<u>(132,500)</u>
Endowment fund net assets, December 31, 2012	<u>\$ 550,567</u>	<u>\$ 3,645,881</u>	<u>\$ 6,590,613</u>	<u>\$ 10,787,061</u>

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note C – Restrictions on Net Assets

Temporarily restricted net assets are available for the following purposes or periods at December 31, 2012:

Endowment funds subject to a time restriction by KUPMIFA or by trusts	\$ 3,645,881
For subsequent periods	138,405
For capital acquisitions	168,556
For general operations	<u>395,674</u>
	<u>\$ 4,348,516</u>

Permanently restricted net assets consist of the following at December 31, 2012:

Endowment funds to be held in perpetuity as stipulated by trusts or governed by KUPMIFA	<u>\$ 6,590,613</u>
--	---------------------

Note D – Pledges Receivable

Pledges receivable consist of the following:	
Metro United Way	\$ 126,327
Friends of Scouting	111,970
Special events	27,546
Restricted to capital improvements	148,961
Restricted to long-term investment	<u>1,574,000</u>
	<u>\$ 1,988,804</u>
Pledges receivable, due in:	
Less than one year	\$ 348,747
One to five years	29,616
More than five years	<u>1,610,441</u>
	<u>\$ 1,988,804</u>

Allocations from Metro United Way of \$ 126,327 (designated for general operating purposes for the first six months of 2013) have been recorded in the financial statements since the amounts were pledged in 2012. The Council also receives amounts collected on behalf of Metro United Way through third parties.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note E – Investments

Investments at December 31, 2012, consist of the following:

	<u>Cost</u>	<u>Fair Value</u>
Money market accounts	\$ 205,795	\$ 205,795
Common stock	938,983	1,137,203
Mutual funds:		
Equity	1,763,169	1,973,685
Fixed income	<u>2,480,411</u>	<u>2,497,437</u>
	<u>\$ 5,388,358</u>	<u>\$ 5,814,120</u>

Interest and dividends on investments and realized and unrealized gains and losses on sales of investments are initially recorded in the endowment fund. Distributions of investment income and net realized gains from the endowment fund are recorded as income by the operating fund in the period the distributions are made in accordance with the Council's spending policy. Distributions beyond that, pursuant to the spending policy, are reported as transfers. Investment expenses of \$25,960 were netted against investment return.

Note F – Beneficial Interests in Trusts

The Council is a beneficiary of a charitable remainder trust whereby the Council receives two-thirds of the income from the trust until October 2021, at which time two-thirds of the remaining trust assets will become part of the Council's permanent endowment. The fair value of the Council's beneficial interest in the trust was \$1,630,000 at December 31, 2012.

The Council also receives distributions in perpetuity from four other trusts. The fair value of the Council's beneficial interest in these trusts was \$1,740,526 at December 31, 2012.

Note G – Fair Value Measurements

The *fair value measurement* topic of the FASB Accounting Standards Codification clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value, and requires certain additional disclosures about the use of fair value measurements in order to provide more consistent and comparable information. The Council has adopted this standard for its financial assets and liabilities measured on a recurring and nonrecurring basis (ASC 820-10).

Fair value measurement defines fair value as the amount that would be received from selling an asset or paid for transferring a liability in an orderly transaction between market participants at the measurement date (an exit price) and establishes a hierarchy that prioritizes inputs to valuation techniques that are used to measure fair value:

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note G – Fair Value Measurements, Continued

Level 1 – unadjusted quoted market prices in active markets for identical assets. The Council's investments in common stocks and mutual funds are based upon the closing market prices on the exchange where they are traded. Money market accounts consist primarily of commercial paper and other cash management instruments. Money market accounts seek to maintain a stable net asset value of \$1.

Level 2 – other significant observable inputs (including quoted market prices for similar securities, interest rates, prepayment speeds, credit risk, etc.).

Level 3 – significant unobservable inputs (including the Council's own assumptions in determining fair value). The fair value of beneficial interests in trust assets was determined based upon the present value of future cash flows from the trusts.

The inputs and methodology used for valuing the Council's financial assets are not necessarily indicators of the risks associated with those assets.

The following table summarizes fair value measurement information for financial assets measured at fair value on a recurring basis at December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 205,796	\$	\$	\$ 205,796
Mutual funds:				
Equity	1,973,685			1,973,685
Fixed income	2,497,436			2,497,436
Common stocks:				
Industrials	106,471			106,471
Consumer discretionary	149,062			149,062
Consumer staples	114,209			114,209
Energy	111,500			111,500
Financial	209,979			209,979

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note G – Fair Value Measurements, Continued

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Materials	\$ 54,613		\$	\$ 54,613
Information technology	168,374			168,374
Utilities	40,169			40,169
Health care	148,794			148,794
Telecommunications	<u>27,472</u>			<u>27,472</u>
Total common stocks	1,130,643			1,130,643
Limited partnerships	6,560			6,560
Beneficial interests in trusts	<u> </u>		<u>3,370,526</u>	<u>3,370,526</u>
	<u>\$ 5,814,120</u>		<u>\$ 3,370,526</u>	<u>\$ 9,184,646</u>

The FASB Accounting Standards Update, *Improving Disclosures about Fair Value Measurements*, requires that, in the reconciliation for fair value measurements using significant unobservable inputs (Level 3), a reporting entity should present separately information about purchases, sales, issuances, and settlements on a gross basis rather than as one net number (ASU 2010-06). The following reconciles assets classified as Level 3 measurements for the year ended December 31, 2012:

Balance, beginning of year, as previously reported	\$ 2,570,000
Prior period adjustment	<u>98,076</u>
Balance, beginning of year, as restated	2,668,076
Contributions	554,000
Gain: reported in temporarily restricted net assets	139,025
reported in permanently restricted net assets	<u>9,425</u>
Balance, end of year	<u>\$ 3,370,526</u>

Note H – Land, Buildings and Equipment

Land, buildings and equipment at December 31, 2012, consist of the following:

Land	\$ 1,238,853
Buildings, structures and land improvements	9,861,349
Furniture, fixtures and equipment	870,388
Construction in progress	<u>22,275</u>
	11,992,865
Less: accumulated depreciation	<u>4,695,850</u>
	<u>\$ 7,297,015</u>

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note I – Long-Term Debt

Long-term debt at December 31, 2012, consists of the following:

Non-interest bearing note payable to Kentucky Jaycees due in annual installments of \$10,400 through October 2016	\$ 41,600
Capital lease obligations	<u>18,340</u>
	59,940
Less: current maturities	<u>19,929</u>
	<u>\$ 40,011</u>

The Kentucky Jaycees lease a portion of the Council's building. The lease payments are in the same amount and payable over the same term as the note payable.

Note J – Concentrations of Credit Risk

Financial instruments that potentially subject the Council to credit risk consist principally of cash at financial institutions and investments. At December 31, 2012, cash balances in excess of insured limits amounted to approximately \$1,538,000. The financial institutions have a strong credit rating; therefore, management believes the risk is minimal.

Note K – Employee Benefit Plans

Retirement Plan

The National Council has a qualified defined benefit retirement plan (the "Plan") administered by the national office that covers employees of the national and local councils. The Plan name is the *Boy Scouts of America Master Pension Trust - Boy Scouts of America Retirement Plan for Employees* and covers all employees who have completed one year of service and who have agreed to make contributions. Eligible employees contribute 2 percent of compensation, and the Council contributes an additional 7 percent to the Plan. Expenses of the Plan (excluding the contributions made by employees) were \$136,970 in 2012 and covered current service cost. The actuarial information for the plan as of February 1, 2012, indicated that it was in compliance with ERISA regulations regarding funding.

Thrift Plan

The Council has established a thrift plan covering substantially all of its employees. Participants in the thrift plan are permitted to make voluntary before-tax contributions based on a percentage of their pay, subject to certain limitations set forth in the Internal Revenue Code of 1986, as amended. The Council makes matching contributions of 50 percent of participant contributions, limited to 3 percent of each participant's gross pay. The Council contributed \$23,869 to the Thrift Plan during 2012.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note K – Employee Benefit Plans, Continued

Healthcare Plan

The Council's employees participate in a healthcare plan provided by the National Council. The Council pays a portion of the cost for its employees, and the employees pay the remaining portion and the cost for any of their dependents participating in the plan. During the year ended December 31, 2012, the Council remitted \$257,113 on behalf of its employees to the National Council related to the healthcare plan.

Note L - Scout Shops

Effective August 1, 2012, the Council purchased the inventories and assumed ownership, from the National Council, of the Scout shops located in Louisville, Kentucky and Jeffersonville, Indiana.

Note M – Lease Commitments

The Council leases automobiles from related parties under operating leases that are generally for three-year terms. Total rentals charged to expense during 2012, including the value of leased automobiles donated to the Council, were \$87,183.

The Council also leases various equipment under capital leases that expire in 2013 and 2014.

Future minimum rentals under the above leases, excluding donated leases, are as follows:

	<u>Operating Leases</u>	<u>Capital Leases</u>
Years ending December 31:		
2013	\$ 67,883	\$ 10,880
2014	58,152	9,711
2015	<u>13,495</u>	<u> </u>
Total minimum lease payments	<u>\$ 139,530</u>	20,591
Less amount representing interest		<u>2,251</u>
Present value of minimum lease payments		<u>\$ 18,340</u>

Note N – Sale of Real Estate

During 2012, the Council sold a building for \$125,000. The terms of the sale included a \$12,500 down payment and an \$112,500 note receivable. The note receivable is due in monthly installments of \$1,139, including interest at 4%. The gain on sale was \$95,500, of which \$9,550 was recognized in the statement of activities and \$85,950 was deferred. The deferred gain is netted with the outstanding note receivable balance on the statement of financial position and will be recognized on the installment basis as payments on the note receivable are received.

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

Notes to Financial Statements, Continued

Note O – Related Party Transactions

For the year ended December 31, 2012, the Council purchased approximately \$458,000 of goods for resale from a company controlled by a board member.

As of December 31, 2012, the Council had pledges receivable of approximately \$110,000 from board members or their related entities.

Note P – Prior Year Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended December 31, 2011, from which the summarized information was derived. Certain reclassifications have been made to the 2011 summarized financial statement information to conform to the current year presentation.

Note Q - Transfer of Shawnee Trails Council

On April 1, 2012, the Council welcomed 39 counties in western Kentucky, Illinois and Tennessee formerly served by the Shawnee Trails Council. The territory became the Western Service Area in the Council. The Council did not assume any assets or liabilities, and has no contractual obligation to do so, as part of the transfer. The results from operations, since the date of transfer, are included in the accompanying financial statements.

Note R – Subsequent Events

Management evaluated subsequent events for recognition or disclosure through April 22, 2013, the date the financial statements were available to be issued.

Note S - Prior Period Adjustment

The opening fund balance of the endowment fund has been adjusted for certain gift annuities amounting to \$98,076 that were not previously recognized in the financial statements.

Additional Information

HENDERMAN, JESSEE & COMPANY, PLLC
Certified Public Accountants

CPA MEMBERS
DAVID W. HENDERMAN
WILLIAM J. JESSEE
JAMES N. YATES
JOHN R. TAYLOR

**Independent Auditor's Report
On Additional Information**

To the Executive Board of the
Lincoln Heritage Council of
Boy Scouts of America, Inc.

We have audited the financial statements of the Lincoln Heritage Council of Boy Scouts of America, Inc. as of and for the year ended December 31, 2012, and have issued our report thereon dated April 22, 2013, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The additional information on page 25 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Henderson, Jessee & Company PLLC

April 22, 2013

**LINCOLN HERITAGE COUNCIL OF
BOY SCOUTS OF AMERICA, INC.**

**Operating Fund - Unrestricted
Budget-To-Actual Report**

Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Support and Revenue:			
Friends of Scouting	\$1,475,000	\$ 1,592,999	\$ 117,999
Special events, net	275,575	197,656	(77,919)
Foundations and trusts	50,000	12,096	(37,904)
Other		4,600	4,600
Associated organizations	36,000	55,107	19,107
Metro United Way	280,000	291,083	11,083
Product sales	801,000	799,607	(1,393)
Scout shop sales		147,241	147,241
Investment income/gains	280,000	244,367	(35,633)
Camping	1,070,890	1,047,878	(23,012)
Activities	265,730	260,286	(5,444)
Miscellaneous	<u>113,000</u>	<u>87,119</u>	<u>(25,881)</u>
Total support and revenue	4,647,195	4,740,039	92,844
Expenses:			
Salaries	2,258,246	2,291,790	33,544
Employee benefits	435,940	457,003	21,063
Payroll taxes	205,040	182,314	(22,726)
Employee related expenses	<u>3,000</u>	<u>2,901</u>	<u>(99)</u>
	2,902,226	2,934,008	31,782
Professional fees	46,000	43,454	(2,546)
Supplies	525,835	593,692	67,857
Telephone	38,275	48,309	10,034
Postage and shipping	30,845	18,525	(12,320)
Occupancy	249,390	266,021	16,631
Equipment maintenance and rental	48,400	46,380	(2,020)
Printing	14,595	25,125	10,530
Travel	216,830	232,547	15,717
Conference expense	28,800	21,254	(7,546)
Specific assistance to individuals	80,650	79,335	(1,315)
Recognition awards	90,460	102,002	11,542
Insurance	109,030	123,697	14,667
Other	54,650	64,679	10,029
Charter fee	<u>54,100</u>	<u>57,528</u>	<u>3,428</u>
Total expense	4,490,086	4,656,556	166,470
Increase in unrestricted net assets	<u>\$ 157,109</u>	<u>\$ 83,483</u>	<u>\$ (73,626)</u>

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Lincoln Heritage Council Staff (updated: 10.21.13)

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Matthew Abney – Senior Finance Executive

Larry Arnold – Training & Advancement Director

Cynthia Brown – Director of Development

Sarah Flowers – Program Director

George Hill – Senior District Executive

Ruthe Holmberg – Senior Learning for Life Executive

Alexander Klausung – District Executive

(*) Mark Kraus – Director of Finance Services/CFO

Kevin McGuire – Senior District Executive

Miguel Mireles – District Director / Hispanic Initiative

Danny Moore – District Executive

Matthew Nash – Field Director

(*) Barry Oxley – Scout Executive/CEO

Daniel Roe – District Executive

(*) Clinton Scharff – Deputy Scout Executive/COO

Benjamin Senff – Senior District Executive

Susan Shoemaker – Senior District Executive

David Sikes – Direct of Field Service

Matthew Sills – District Director

George Slone – District Executive

Robert Thomas –Senior District Executive

Stephen Whitehead – Senior District Executive

Jason Wilson – Direct of Support Services

Don Clark - Ranger

Diane Browning – Finance Secretary

Veronica Burke – Accountant

Wayne Floyd – Financial Manager

Hannah Glover – Office Support

Angela Greenwell – Registration Assistant

Amanda Morgan – Executive Assistant

Susie Rausch – Business Manager

Nathalie Spiller – Receptionist (part Time)

David Taylor – Store Manager

John Allen – Sales Associate

Jaime Bloat – Senior Store Manager

Dorsey Good – Sales Associate

Thomas Brown – Ranger

David Bush – Ranger

Thomas Corbett – Ranger

Robert Burns – Director of Development

Brenton Hoyos – District Executive

Randall Mayfield – District Executive

Tamara Coxon – Registrar

Kim Hagan – District Executive

Kathryn Shiltz – Office Manager

Brian Weigel – Program Director

Jarod Wilson -- Receptionist

(*) Highest Paid Employees