

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

OMB No 1545-0047

2005Open to Public
Inspection

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

A For the 2005 calendar year, or tax year beginning

and ending

B Check if
applicable

- ☐ Address
change
- ☐ Name
change
- ☐ Initial
return
- ☐ Final
return
- ☐ Amended
return
- ☐ Application
pending

Please
use IRS
label or
print or
type
See
Specific
Instruc-
tions**C** Name of organizationDETROIT AREA COUNCIL
BOY SCOUTS OF AMERICA

Number and street (or P O box if mail is not delivered to street address)

1776 WEST WARREN

Room/suite

City or town, state or country, and ZIP + 4

DETROIT, MI 48208

D Employer identification number

38-1359086

E Telephone number

313-897-1965

F Accounting method☐ Cash ☒ Accrual☐ Other
(specify) ▶• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts
must attach a completed Schedule A (Form 990 or 990-EZ).**H and I are not applicable to section 527 organizations.****H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶ N/A**H(c)** Are all affiliates included? N/A ☐ Yes ☐ No

(If "No," attach a list.)

H(d) Is this a separate return filed by an or-
ganization covered by a group ruling? ☒ Yes ☐ No**I** Group Exemption Number ▶ 1761**M** Check ☒ if the organization is **not** required to attach
Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: ▶ WWW.DACBSA.ORG**J** Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The
organization need not file a return with the IRS, but if the organization chooses to file a return, be
sure to file a complete return. Some states require a complete return.**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶

7,422,679.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

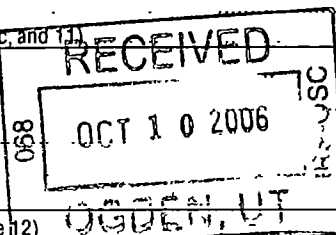
Revenue	1	Contributions, gifts, grants, and similar amounts received					
	a	Direct public support	1a	2,836,190.			
	b	Indirect public support	1b	676,559.			
	c	Government contributions (grants)	1c				
	d	Total (add lines 1a through 1c) (cash \$ 3,512,749. noncash \$)	1d	3,512,749.			
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	2,638,410.			
	3	Membership dues and assessments	3				
	4	Interest on savings and temporary cash investments	4				
	5	Dividends and interest from securities	5				
	6a	Gross rents	6a				
	b	Less rental expenses	6b				
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c				
7	Other investment income (describe ▶)	7					
Expenses	8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	b	Less cost or other basis and sales expenses	8a	32,957.			
	c	Gain or (loss) (attach schedule)	8b	48,659.			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	-15,702.			
	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	STMT 1				
	a	Gross revenue (not including \$ 784,718. of contributions reported on line 1a)	9a	171,561.			
	b	Less direct expenses other than fundraising expenses	9b	168,598.			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	SEE STATEMENT 2				
	10a	Gross sales of inventory, less returns and allowances	10a	1,067,002.			
	b	Less cost of goods sold	10b	564,257.			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	STMT 3				
	11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	6,641,165.				
Net Assets	13	Program services (from line 44, column (B))	13	6,234,659.			
	14	Management and general (from line 44, column (C))	14	289,156.			
	15	Fundraising (from line 44, column (D))	15	798,208.			
	16	Payments to affiliates (attach schedule)	16				
	17	Total expenses (add lines 16 and 44, column (A))	17	7,322,023.			
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-680,858.			
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	12,156,105.			
	20	Other changes in net assets or fund balances (attach explanation)	SEE STATEMENT 4				
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	11,016,967.			

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2005)

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**DETROIT AREA COUNCIL
BOY SCOUTS OF AMERICA**

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**Part II Statement of
Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22 Grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>					
23 Specific assistance to individuals (attach schedule)	40,414.	40,414.	STATEMENT 7		
24 Benefits paid to or for members (attach schedule)					
25 Compensation of officers, directors, etc. * *	251,004.	211,022.	6,551.	33,431.	
26 Other salaries and wages	2,718,097.	2,290,503.	70,061.	357,533.	
27 Pension plan contributions					
28 Other employee benefits	451,610.	371,865.	13,066.	66,679.	
29 Payroll taxes	296,669.	246,973.	8,143.	41,553.	
30 Professional fundraising fees					
31 Accounting fees					
32 Legal fees					
33 Supplies	795,469.	784,792.	1,196.	9,481.	
34 Telephone	102,419.	87,413.	2,459.	12,547.	
35 Postage and shipping	43,804.	25,535.	876.	17,393.	
36 Occupancy	476,255.	441,470.	3,931.	30,854.	
37 Equipment rental and maintenance	172,107.	150,898.	3,200.	18,009.	
38 Printing and publications	50,118.	19,664.	310.	30,144.	
39 Travel	331,871.	305,834.	4,140.	21,897.	
40 Conferences, conventions, and meetings	216,228.	195,542.	1,373.	19,313.	
41 Interest					
42 Depreciation, depletion, etc. (attach schedule)	479,544.	383,451.	15,745.	80,348.	
43 Other expenses not covered above (itemize):					
a	43a				
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g SEE STATEMENT 5	43g	896,414.	679,283.	158,105.	59,026.
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	7,322,023.	6,234,659.	289,156.	798,208.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A, (ii) the amount allocated to Program services \$ N/A; (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

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* * SEE STATEMENT 6

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 8		Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		
a SEE STATEMENT 15		
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		6,234,659.
b		
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
c		
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
d		
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
e Other program services (attach schedule)		
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>		
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►		6,234,659.

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BOY SCOUTS OF AMERICA**

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	20,160.	45	19,385.
	46 Savings and temporary cash investments	1,819,422.	46	1,023,501.
	47 a Accounts receivable	358,673.		
	b Less: allowance for doubtful accounts		47c	358,673.
	48 a Pledges receivable	1,008,302.		
	b Less: allowance for doubtful accounts	374,503.	48c	633,799.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use	366,069.	52	155,591.
	53 Prepaid expenses and deferred charges	168,424.	53	145,154.
	54 Investments - securities ▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55 a Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation		55c	
56 Investments - other	7,000.	56	7,000.	
57 a Land, buildings, and equipment: basis	13,702,490.			
b Less: accumulated depreciation	4,429,090.	57c	9,273,400.	
58 Other assets (describe ▶ _____)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	13,008,029.	59	11,616,503.	
Liabilities	60 Accounts payable and accrued expenses	570,751.	60	509,814.
	61 Grants payable		61	
	62 Deferred revenue	281,173.	62	89,722.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ▶ _____)		65	
66 Total liabilities. Add lines 60 through 65	851,924.	66	599,536.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	7,921,222.	67	10,362,615.
	68 Temporarily restricted	459,386.	68	495,052.
	69 Permanently restricted	3,775,497.	69	159,300.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	12,156,105.	73	11,016,967.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	13,008,029.	74	11,616,503.

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a	Total revenue, gains, and other support per audited financial statements		a	6,546,922.
b	Amounts included on line a but not on Part I, line 12.			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify): <u>SEE STATEMENT 10</u>	b4	282,144.	
	Add lines b1 through b4		b	282,144.
c	Subtract line b from line a		c	6,264,778.
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) <u>COST OF GOODS SOLD - SCOUT SHOP</u>	d2	376,387.	
	Add lines d1 and d2		d	376,387.
e	Total revenue (Part I, line 12). Add lines c and d		e	6,641,165.

a	Total expenses and losses per audited financial statements		a	6,945,636.
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	0.
c	Subtract line b from line a		c	6,945,636.
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify): <u>COST OF GOOD SOLD-SCOUT SHOP</u>	d2		376,387.
	Add lines d1 and d2		d	376,387.
e	Total expenses (Part I, line 17). Add lines c and d		e	7,322,023.

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BOY SCOUTS OF AMERICA**

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Part VI Other Information (continued)

		Yes	No
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b		
	N/A		
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
	N/A		
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a		
	N/A		
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b		
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c Dues, assessments, and similar amounts from members	85c		
	N/A		
d Section 162(e) lobbying and political expenditures	85d		
	N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
	N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
	N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
	N/A		
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
	N/A		
86 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12	86a		
	N/A		
b Gross receipts, included on line 12, for public use of club facilities	86b		
	N/A		
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a		
	N/A		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b		
	N/A		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>			
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			<u>0.</u>
d Enter: Amount of tax on line 89c, above, reimbursed by the organization			<u>0.</u>
90 a List the states with which a copy of this return is filed <u>MI</u>	90b		<u>76</u>
b Number of employees employed in the pay period that includes March 12, 2005			
91 a The books are in care of <u>SHERRIE HOUGHTALING, COMPTROLLER</u> Telephone no <u>313-897-1965</u> Located at <u>1776 W. WARREN, DETROIT, MI</u> ZIP + 4 <u>48208</u>			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b		X
c At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country <u>N/A</u>	91c		X
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>			N/A

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**DETROIT AREA COUNCIL
BOY SCOUTS OF AMERICA**

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Part VII Analysis of Income-Producing Activities (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
Note: Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a COUNCIL & DISTRICT ACT					576,878.
b CAMPING					1,366,098.
c SERVICE CENTER SHOPS					523,971.
d MISCELLANEOUS					171,463.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets					
other than inventory			18	-15,702.	
101 Net income or (loss) from special events			01	2,963.	
102 Gross profit or (loss) from sales of inventory			01	502,745.	
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		490,006.	2,638,410.
105 Total (add line 104, columns (B), (D), and (E))					3,128,416.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	SEE STATEMENT 13

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated

- (a) Did the organization, during the year, receive any funds, directly or indirectly, from any source other than the organization's members or donors?
- (b) Did the organization, during the year, pay premiums, directly or indirectly, for any insurance policy?
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	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 and correct. Declaration of preparer (other than officer) is based on all information furnished by preparer.	9
	Signature of officer	Date
Paid Preparer's Use Only	Preparer's signature	
	Firm's name (or yours if self-employed), address, and ZIP + 4	

PLANTE & MORAN, PLLC
P.O. BOX 307
SOUTHFIELD, MI 48037

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2005

Name of the organization **DETROIT AREA COUNCIL
BOY SCOUTS OF AMERICA** Employer identification number
38-1359086

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
REBECCA FIELDS 1776 W. WARREN, DETROIT, MI 48208	DIR FINANCE 40.00	97,594.	13,602.	312.
CHARLES LANG 1776 W. WARREN, DETROIT, MI 48208	ENDOWMENT DIR 40.00	138,801.	18,917.	1,833.
GERALD FREYBERG 1776 W. WARREN, DETROIT, MI 48208	DIR SUPP SRV 40.00	105,073.	15,970.	892.
DONALD SMITH 1776 W. WARREN, DETROIT, MI 48208	LFL DIR 40.00	92,957.	13,196.	3,423.
SHERRIE HOUGHTALING 1776 W. WARREN, DETROIT, MI 48208	COMPTROLLER 40.00	91,319.	13,053.	1,730.
Total number of other employees paid over \$50,000 ▶	11			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None" See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

DETROIT AREA COUNCIL

Schedule A (Form 990 or 990-EZ) 2005 BOY SCOUTS OF AMERICA

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Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities $\$$ _____ $\$$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities? SEE STATEMENT 14	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state \blacktriangleright _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization \blacktriangleright ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

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02-03-06

Schedule A (Form 990 or 990-EZ) 2005

DETROIT AREA COUNCIL

Schedule A (Form 990 or 990-EZ) 2005 **BOY SCOUTS OF AMERICA**

38-1359086 Page 3

Part IV-A**Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	5,513,444.	5,871,355.	8,803,644.	4,249,298.	24,437,741.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	3,324,329.	3,666,089.	3,095,223.	4,170,987.	14,256,628.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	0.	4,357.	13,423.	20,746.	38,526.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	8,837,773.	9,541,801.	11,912,290.	8,441,031.	38,732,895.
24 Line 23 minus line 17	5,513,444.	5,875,712.	8,817,067.	4,270,044.	24,476,267.
25 Enter 1% of line 23	88,378.	95,418.	119,123.	84,410.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 489,525.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 2,968,684.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 24,476,267.
d Add: Amounts from column (e) for lines: 18 <u>38,526.</u> 19 <u></u> 22 <u></u> 26b <u>2,968,684.</u>					26d 3,007,210.
e Public support (line 26c minus line 26d total)					26e 21,469,057.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 87.7138%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year. N/A					
(2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. N/A					
(2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines 15 <u></u> 16 <u></u> 17 <u></u> 20 <u></u> 21 <u></u>					27c N/A
d Add: Line 27a total <u></u> and line 27b total <u></u>					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

DETROIT AREA COUNCIL

Schedule A (Form 990 or 990-EZ) 2005 **BOY SCOUTS OF AMERICA**

38-1359086 Page 4

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31	
<hr/>		
<hr/>		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d	
<hr/>		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement)	33h	
<hr/>		
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34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2005

DETROIT AREA COUNCIL

Schedule A (Form 990 or 990-EZ) 2005 BOY SCOUTS OF AMERICA

38-1359086 Page 5

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group Check ☐ b ☐ if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	N/A	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)		
38 Total lobbying expenditures (add lines 36 and 37)		
39 Other exempt purpose expenditures		
40 Total exempt purpose expenditures (add lines 38 and 39)		
41 Lobbying nontaxable amount Enter the amount from the following table -		
If the amount on line 40 is -		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

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02-03-06

Schedule A (Form 990 or 990-EZ) 2005

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) **Cash**

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

N/A

[illegible]

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐

▶ ☐ Yes ☒ No

b. If "Yes," complete the following schedule

N/A

[illegible]

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 1

DESCRIPTION		DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
				PURCHASED	
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
FIXED ASSETS					
UNRELATED THIRD PARTIES	32,957.	75,830.	0.	27,171.	-15,702.
TO FM 990, PART I, LN 8	32,957.	75,830.	0.	27,171.	-15,702.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
PRO AM	401,175.	344,935.	56,240.	68,500.	-12,260.
SPORTING CLAYS	139,420.	107,556.	31,864.	19,740.	12,124.
BUILDING CONNECTIONS	216,144.	165,092.	51,052.	44,509.	6,543.
OTHER EVENTS	199,540.	167,135.	32,405.	35,849.	-3,444.
TO FM 990, PART I, LINE 9	956,279.	784,718.	171,561.	168,598.	2,963.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 3

INCOME

1. GROSS RECEIPTS	1,067,002	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		1,067,002
4. COST OF GOODS SOLD (LINE 13)	564,257	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		502,745

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	366,069	
7. MERCHANDISE PURCHASED	353,779	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		719,848
12. INVENTORY AT END OF YEAR	155,591	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)		564,257

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
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DESCRIPTION	AMOUNT
TRANSFER TO DET. AREA COUNCIL BOY SCOUTS OF AM. TRST FND (EIN 38-2192654)	-458,280.
TOTAL TO FORM 990, PART I, LINE 20	-458,280.

FORM 990	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PROFESSIONAL FEES	155,372.		152,521.	2,851.
RECOGNITION AWARDS	103,882.	79,264.	960.	23,658.
INSURANCE	167,948.	151,468.	2,700.	13,780.
CAMPING	12,852.	12,852.		
OTHER	19,874.	8,865.	343.	10,666.
COST OF GOOD SOLD-SERVICE CENTER CHARTER AND NATIONAL FEES	376,387. 60,099.	376,387. 50,447.	1,581.	8,071.
TOTAL TO FM 990, LN 43	896,414.	679,283.	158,105.	59,026.

FORM 990

OFFICER COMPENSATION ALLOCATION
PART II, LINE 25

STATEMENT 6

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
RICK WILLIAMSON	176,000.	20,722.	54,282.	251,004.
A. PROGRAM SERVICES	147,734.	17,394.	45,564.	210,692.
B. MANAGEMENT AND GENERAL	4,629.	545.	1,428.	6,602.
C. FUNDRAISING	23,637.	2,783.	7,290.	33,710.

TOTAL PROGRAM SERVICES	210,692.
TOTAL MANAGEMENT AND GENERAL	6,602.
TOTAL FUNDRAISING	33,710.
TOTAL OFFICER, ETC., COMPENSATION INCLUDED ON PARTS V-A AND V-B	251,004.

FORM 990

SPECIFIC ASSISTANCE TO INDIVIDUALS

STATEMENT 7

DESCRIPTION	AMOUNT
REGISTRATION FEES	40,414.
TOTAL TO FORM 990, PART II, LINE 23	40,414.

FORM 990

STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE
PART III

STATEMENT 8

EXPLANATION

THE MISSION OF THE BOY SCOUTS OF AMERICA IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIMES BY INSTILLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW.

FORM 990	OTHER INVESTMENTS	STATEMENT	9
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DESCRIPTION	VALUATION METHOD	AMOUNT
LAND HELD FOR SALE	COST	7,000.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		7,000.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT	10
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DESCRIPTION	AMOUNT
REVENUE REPORTED ON 990 OF DACBSA TRUST FUND (EIN #38-2192654)	282,144.
TOTAL TO FORM 990, PART IV-A	282,144.

FORM 990	PART V-A - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT	11
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
RICK WILLIAMSON 1776 WEST WARREN DETROIT, MI 48208	CEO 40.00	176,000.	20,722.	54,282.
FRANSICO CODINA 1776 WEST WARREN DETROIT, MI 48208	COUNCIL PRESIDENT 0.00	0.	0.	0.
GEORGE BADEEN 1776 WEST WARREN DETROIT, MI 48208	COUNCIL COMMISSIONER 0.00	0.	0.	0.
WILLIAM W. BODDIE 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., AT LARGE 0.00	0.	0.	0.
GUY D. BRIGGS 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., FUNDRAISING 0.00	0.	0.	0.

DETROIT AREA COUNCIL BOY SCOUTS OF AMERI

38-1359086

ELAINE FRANCIS 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., PROGRAM 0.00	0.	0.	0.
RON HALL 1776 WEST WARREN DETROIT, MI 48208	COUNCIL VP., URBAN SCOUTING 0.00	0.	0.	0.
RICHARD MARSH 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., ENDOWMENT 0.00	0.	0.	0.
GEORGE MEYER 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., AT LARGE 0.00	0.	0.	0.
JOHN MIDDLEBROOK 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., AT LARGE 0.00	0.	0.	0.
DR. SAMUEL PRISK 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., AT LARGE 0.00	0.	0.	0.
BARB SAMARDZICH 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., EXPLORING 0.00	0.	0.	0.
JEAN SHAPERO 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., AT LARGE 0.00	0.	0.	0.
NICK SPAIN 1776 WEST WARREN DETROIT, MI 48208	COUNCIL V.P., AT LARGE 0.00	0.	0.	0.
ROBERT EMDE 1776 WEST WARREN DETROIT, MI 48208	COUNCIL TREASURER 0.00	0.	0.	0.
WILLIAM OSBORNE 1776 WEST WARREN DETROIT, MI 48208	COUNCIL ASSIST'T TREASURER 0.00	0.	0.	0.
JAMES R. CAMBRIDGE 1776 WEST WARREN DETROIT, MI 48208	COUNCIL COUNSEL 0.00	0.	0.	0.
DAVID BAKER LEWIS 1776 WEST WARREN DETROIT, MI 48208	COUNCIL ASSISTANT COUNSEL 0.00	0.	0.	0.

TOTALS INCLUDED ON FORM 990, PART V-A

176,000.	20,722.	54,282.
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FORM 990

IDENTIFICATION OF RELATED ORGANIZATIONS
PART VI, LINE 80B

STATEMENT 12

NAME OF ORGANIZATION

EXEMPT

NONEXEMPT

DETROIT AREA COUNCIL BOY SCOUTS OF AMERICA TRUST
FUND

X

FORM 990

PART VIII - RELATIONSHIP OF ACTIVITIES TO
ACCOMPLISHMENT OF EXEMPT PURPOSES

STATEMENT 13

LINE EXPLANATION OF RELATIONSHIP OF ACTIVITIES

93 ALL REVENUES WERE EARNED FROM FEES AND ADMISSIONS PAID BY SCOUTS AND ADULT VOLUNTEERS FOR PARTICIPATION IN SCOUTING ACTIVITIES AND CAMP PROGRAMS, AS WELL AS FROM THE SALE OF SUPPLIES, BOOKS AND MATERIALS WHICH ARE USED IN SCOUTING PROGRAMS. ALL SUCH PROGRAMS AND ACTIVITIES FOCUS ON TRAINING PARTICIPANTS IN GOOD CITIZENSHIP, LEADERSHIP, DEVELOPMENT, VALUE-BASED TRAINING, SERVICE, PATRIOTISM AND SELF-RELIANCE, IN ACCORDANCE WITH THE TAX-EXEMPT PURPOSE UNDER SECTION 501(C)(3).

SCHEDULE A

EXPLANATION OF TRANSACTIONS
PART III, LINE 2C

STATEMENT 14

FROM TIME TO TIME, THE DETROIT AREA COUNCIL BOY SCOUTS OF AMERICA MAY RECEIVE AND/OR PROVIDE GOODS, SERVICES OR THE USE OF FACILITIES WITH OFFICERS, TRUSTEES OR BOARD MEMBERS. ANY TRANSACTION IS CONDUCTED AT A PURCHASE PRICE, WHICH IS LESS THAN OR EQUAL TO THE PRICE FOR SIMILAR ITEMS PROVIDED TO UNRELATED PARTIES.

Detroit Area Council, Boy Scouts of America

The mission of the Boy Scouts of America is to prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.

Programs

Cub Scouting — A home- and neighborhood-centered program for boys graduating from kindergarten through fifth grade. A key element of the program is an emphasis on caring, nurturing relationships between boys and their parents, adult leaders and friends.

Boy Scouting — For boys 10 ½ to 18 years of age. The program focuses on a vigorous troop and outdoor activities that develop leadership skills, citizenship and character.

Venturing — For young men and women who are 14 to 20 years old. Venturing is based on a unique and dynamic relationship between youth, adult leaders, and organizations in their communities. The main focus of Venturing is high adventure outdoor programs.

Learning for Life — This program is designed to support schools and other youth-serving organizations towards preparing young people to successfully handle the complexities of today's society. The school-based programs are classroom action-learning process for boys and girls in kindergarten through high school. Our **Trailblazer Special Needs** program has been partnering with Detroit public schools for years, in order to serve children with disabilities. **Exploring** is a worksite-based program that gives high school students an opportunity to explore the dynamics of various careers.

Detroit Area Council – Boy Scouts of America ...Scouting Works!

- * Serve over 77,000 boys and girls in Metropolitan Detroit
- * Collaborated with over 700 community and civic organizations
- * Boy Scout summer camp attendance is *one of the highest* in the nation!
- * Rank in the top 20% for Cub Scout Camping
- * The largest yearly food drive in southeastern Michigan is Scouting for Food Good Turn, which collected over *320,000 pounds* of food in November
- * *244* young men earned the highest rank in Scouting – *Eagle Scout*!

The Outdoor Education Laboratory

Raising children in today's complex society isn't easy. Just ask any parent or watch your local news tonight. For 95 years, Scouting has used the great outdoors to help young people develop character, strong values, and life skills that have guided them to become productive and competent citizens.

A recent independent study of our two award winning camps, D-Bar-A Scout Ranch and Cole Canoe Base, highlighted the following results:

- **85% of Scouts developed or strengthened conflict resolutions skills, learned to listen to others opinions and developed a better understanding of how to get along with others.**
- **88% of Scouts set and achieved goals while at camp, a key to becoming productive and competent citizens**
- **83% of Scouts increased their understanding and commitment to traditional values; a "Moral Compass" of character used to help them make the right choices as they face life's challenges.**
- **86% of parents believe that camp positively changed their son.**

Moral Compass

Scouting gives youth a **sense of direction** in a society where values seem to shift from day to day. A national survey by Louis Harris and Associates of current and former Scouts measured Scouting's effectiveness and showed dramatic results;

- **93% reported they learned to make good decisions through Scouting.**
- **88% felt Scouting taught them to get along with others and treat others with respect.**
- **87% said Scouting taught them always to give their best effort, to have confidence in themselves, to set personal goals and to help other people.**
- **81% learned how to maintain self-control when frustrated or angry.**

Doing a Good Turn Daily

You have probably heard the Scout motto, "**Do a Good Turn Daily**". Each year, Scouts across metropolitan Detroit collect hundreds of tons of food in the annual Scouting for Food "**Good Turn**". Local pantries used the food to fight hunger.

The "**Good Turn**" is one method Scouting uses to develop good citizenship in young people. Scouts perform hundreds of community service projects each year.

The Boy Scout handbook describes a good citizen as one who is self-reliant, responds to the needs of others, and plays an active role in making their community a better place to live.

DETROIT AREA COUNCIL BOY SCOUTS OF AMERICA
FORM 990 PART IV LINE 57
FIXED ASSETS AND ACCUMULATED DEPRECIATION

STATEMENT 16
EIN# 38-1359086
YEAR END 12/31/05

	<u>2005</u>	<u>2004</u>
Land	\$ 935,871	\$ 935,871
Land improvements	1,520,373	1,519,722
Buildings and building improvements	9,541,245	9,487,618
Furniture, fixtures, and equipment	1,646,348	1,560,218
Construction in progress	58,653	-
	<hr/>	<hr/>
Total	13,702,490	13,503,429
	<hr/>	<hr/>
Less accumulated depreciation	(4,429,090)	(3,976,717)
	<hr/>	<hr/>
Net carrying amount	9,273,400	\$ 9,526,712
	<hr/>	<hr/>

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► 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 ☒ **X**
 - 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.**

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

Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print	Name of Exempt Organization DETROIT AREA COUNCIL BOY SCOUTS OF AMERICA	Employer identification number 38-1359086
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. 1776 WEST WARREN	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DETROIT, MI 48208	

Check type of return to be filed (file a separate application for each return):

- | | | |
|----------------------------------------------|-------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ► **SHERRIE HOUGHTALING, COMPTROLLER**
Telephone No. ► **313-897-1965** 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 will cover.

- 1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until **AUGUST 15, 2006** to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2005** or
► ☐ tax year beginning _____, and ending _____
- 2 If this tax year 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 _____ \$ _____
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit _____ \$ _____
- c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions _____ \$ **N/A**

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. 12-2004)

- 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 - Must file Original and One Copy.

Type or print. File by the extended due date for filing the return. See instructions.	Name of Exempt Organization DETROIT AREA COUNCIL BOY SCOUTS OF AMERICA	Employer identification number 38-1359086
	Number, street, and room or suite no. If a P.O. box, see instructions. 1776 WEST WARREN	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DETROIT, MI 48208	

Check type of return to be filed (File a separate application for each return):

- ☒ Form 990
 ☐ Form 990-EZ
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)
 ☐ Form 1041-A
 ☐ Form 5227
 ☐ Form 8870
☐ Form 990-BL
☐ Form 990-PF
☐ Form 990-T (trust other than above)
☐ Form 4720
☐ Form 6069

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 **► SHERRIE HOUGHTALING, COMPTROLLER**
 Telephone No **► 313-897-1965** 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.

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2006.**
- 5 For calendar year **2005**, or other tax year beginning _____ and ending _____.
- 6 If this tax year 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
ADDITIONAL TIME IS NEEDED IN ORDER TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

- 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 \$ _____
- 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 \$ _____
- c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ **N/A**

Signature and Verification

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 **► Susan B. Kertin** Title **► CPA** Date **► 8/7/06**

Notice to Applicant - To Be Completed by the IRS

- ☒ We have approved this application. Please attach this form to the organization's return.
- ☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- ☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- ☐ We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- ☐ Other _____

Director _____ By _____ Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above **PLANTE & MORAN, PLLC**

Type or print	Name P.O. BOX 307 SOUTHFIELD, MICHIGAN 48037-0307
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)