

EXTENDED TO AUGUST 15, 2016

Form **990****Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2015**  
Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2015 calendar year, or tax year beginning and ending**B** Check if applicable:

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

**C** Name of organizationBOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE

Doing business as

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

3414 HILLSBORO PIKE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

NASHVILLE, TN 37215

**F** Name and address of principal officer: LARRY BROWN

SAME AS C ABOVE

**D** Employer identification number

62-0477729

**E** Telephone number

(615) 383-9724

**G** Gross receipts \$ 8,419,069.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. (see instructions)**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.MTCBSA.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1920 **M** State of legal domicile: TN**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>THE BOY SCOUTS OF AMERICA WAS FOUNDED IN 1920 AND EXISTS TODAY TO SERVE OTHERS BY HELPING INSTILL</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	187
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	186
	<b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a)	<b>5</b>	277
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	6323
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	3,104,702.	3,332,642.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,396,291.	2,432,604.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	649,642.	765,244.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	513,630.	500,825.
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,664,265.	7,031,315.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	170,147.	117,138.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	3,235,331.	3,462,832.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 731,333.	0.	0.
<b>Expenses</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,032,812.	2,965,636.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,438,290.	6,545,606.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	225,975.	485,709.
	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
<b>Net Assets or Fund Balances</b>	<b>21</b> Total liabilities (Part X, line 26)	33,813,328.	33,091,830.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	823,961.	671,177.
		32,989,367.	32,420,653.

**Part II Signature Block**

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

**Sign Here** ▶ Signature of officer Larry Brown Date 6/17/16  
▶ LARRY BROWN, CORPORATE SECRETARY  
Type or print name and title

**Paid Preparer Use Only**  
Print/Type preparer's name: JILL HUDSON  
Preparer's signature: JILL HUDSON  
Date: 06/10/16  
Check if self-employed ☐ PTIN: P00061190  
Firm's name: LBMC, PC  
Firm's EIN: 62-1199757  
Firm's address: P.O. BOX 1869  
BRENTWOOD, TN 37024-1869  
Phone no. (615) 377-4600

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒

**1** Briefly describe the organization's mission:  
 THE MIDDLE TENNESSEE COUNCIL BOY SCOUTS OF AMERICA WAS FOUNDED IN 1920 AND EXISTS TODAY TO SERVE OTHERS BY HELPING TO INSTILL VALUES IN YOUNG PEOPLE AND PREPARE THEM TO MAKE ETHICAL CHOICES DURING THEIR LIFETIME AND ACHIEVE THEIR FULL POTENTIAL. COMMUNITY-BASED ORGANIZATIONS

**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 \$ 5,368,222. including grants of \$ 117,138.) (Revenue \$ 2,908,290.)  
 OUR YOUTH PARTICIPATE IN EXCITING INDOOR/OUTDOOR ACTIVITIES FOR BOYS (AGES 6-14) AND FOR YOUNG MEN AND WOMEN (AGES 14-20). THEY ARE UNDER THE GUIDANCE OF TRAINED ADULT VOLUNTEERS, WHO HELP THEM DEVELOP THE LIFE SKILLS THEY NEED TO BECOME FUTURE LEADERS AND ACTIVE CITIZENS IN THEIR COMMUNITIES. THESE SKILLS INCLUDE INTERDEPENDENCE, ETHICAL DECISIONS MAKING, CONFLICT RESOLUTION, SELF-ESTEEM, LITERACY SKILLS, VALUES SYSTEM, PERSONAL GROWTH, LEADERSHIP DEVELOPMENT, SEXUAL RESPONSIBILITY, POSITIVE PEER RELATIONSHIPS, SERVICE TO OTHERS, MENTORING SKILLS, DRUG AWARENESS EDUCATION, TEAMWORK, FITNESS, POSITIVE TEEN-ADULT RELATIONSHIPS, SCHOOL-TO-WORK SKILLS, EMERGENCY PREPAREDNESS, CHARACTER EDUCATION, AND MANY MORE.

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

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

**4d** Other program services (Describe in Schedule O.)

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

**4e** Total program service expenses **5,368,222.**

**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>	<b>1</b> X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<b>2</b> 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>	<b>3</b>	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<b>4</b>	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>	<b>5</b>	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>	<b>6</b>	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>	<b>7</b>	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>	<b>8</b>	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>	<b>9</b>	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>	<b>10</b> X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>11a</b> 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>	<b>11b</b> 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>	<b>11c</b>	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>	<b>11d</b>	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>	<b>11e</b> 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>	<b>11f</b> 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>	<b>12a</b> 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>	<b>12b</b>	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<b>13</b>	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	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>	<b>14b</b>	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<b>15</b>	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<b>16</b>	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>	<b>17</b>	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>	<b>18</b> 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>	<b>19</b>	X

## BOY SCOUTS OF AMERICA 560

MIDDLE TENNESSEE

Form 990 (2015)

62-0477729 Page 4

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
<b>20b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
<b>23</b> 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	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>25b</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
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
<b>27</b> 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
<b>28</b> 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):		
<b>28a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	X	
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>28c</b> 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	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> 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
<b>34</b> 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
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>35b</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		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> 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
<b>38</b> 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

Form 990 (2015)

**BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Form 990 (2015)

62-0477729 Page 5

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	6	
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	277	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</u>		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	X	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2015)

Form 990 (2015)

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

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

☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>1a</b> 187		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent ..... <b>1b</b> 186		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... <b>2</b>	X	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? ..... <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? ..... <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? ..... <b>6</b>		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ..... <b>7a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ..... <b>7b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? ..... <b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? ..... <b>8b</b>	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O ..... <b>9</b>		X

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► **TN**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►  
**NHU NGUYEN - 615-463-6313**  
**3414 HILLSBORO PIKE, NASHVILLE, TN 37215**

Form 990 (2015)

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TIM ACREE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(2) TOM ADKINSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(3) ROY D. ALEXANDER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(4) DEVAN D. ARD, JR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(5) ED ARNING COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(6) J. B. BAKER PRESIDENT	1.00	X		X				0.	0.	0.
(7) TOM BAKER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(8) MICHAEL BARON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(9) LEE BEAMAN CHAIRMAN OF THE BOARD	1.00	X		X				0.	0.	0.
(10) CRAIG BECKER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(11) JEFF BECKMAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(12) YANCEY BELCHER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(13) SAM BELK COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(14) STEVE BLACKMON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(15) MITCHEL BONE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(16) W. P. BONE, III COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(17) WILLIAM BRADY III COUNCIL TRUSTEE	1.00	X						0.	0.	0.

**BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Form 990 (2015)

62-0477729 Page **8**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STEVEN BRADY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(19) CLAY BRIGHT COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(20) LATTIE N. BROWN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(21) TED BROWN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(22) ROSS BROWNER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(23) STUART BRUNSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(24) CHARLES J. BRYAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(25) SUMMER BRYAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(26) JOHN S. BRYANT COUNCIL TRUSTEE	1.00	X						0.	0.	0.
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								359,264.	0.	51,401.
<b>d Total (add lines 1b and 1c)</b>								359,264.	0.	51,401.

**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 **3**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> 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	
<b>5</b> 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**

**SEE PART VII, SECTION A CONTINUATION SHEETS**

**BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

62-0477729

Form 990

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) TOD BURNHAM COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(28) JIM BURTON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(29) BRAD BUSH COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(30) ANDREW W. BYRD COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(31) JOHN BRIGHT CAGE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(32) BRIAN CALLAHAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(33) RAY CAPP COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(34) JIM CARDEN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(35) BOB CARPENTER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(36) GREG CASHION COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(37) HARVEY CHURCH ASSISTANT TREASURER	1.00	X		X				0.	0.	0.
(38) DON COCHRAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(39) DAN COOK COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(40) JIM COOPER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(41) ROBERT E. CORLEW, III COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(42) J. B. COX COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(43) WAVERLY CRENSHAW COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(44) JUSTIN D. CROSSLIN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(45) R. J. DANNER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(46) DAVID DAVIDSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

Form 990

62-0477729

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) WILLIAM R. DEBERRY VP DISTRICT OPERATIONS	1.00	X		X				0.	0.	0.
(48) DAN DELLINGER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(49) STEVE DIX COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(50) TOM DUBOIS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(51) NICOLE DUNIGAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(52) KENYON DUPRE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(53) JIM DYER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(54) JOHN EAKIN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(55) DON EMERY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(56) MARK EMKES COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(57) PETE EZELL COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(58) JIM FELCH COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(59) JOHN FERGUSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(60) JOHN FINCH COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(61) ROBERT FLACK COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(62) SAM O. FRANKLIN, III COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(63) MARK FREELAND COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(64) JOHN C. FRIST COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(65) GIL FUQUA, JR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(66) JOHN GARLAND COUNCIL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

Form 990

62-0477729

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) DAVID GARRETT COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(68) HOWARD GENTRY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(69) BOB GESSLER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(70) TONY GIARRATANA COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(71) L. A. GREEN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(72) MIKE GREENE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(73) LUKE GREGORY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(74) ROBERT GUISENGER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(75) BILL HAGERTY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(76) CARL HALEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(77) PHILIP HARDIN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(78) JOHN HARDING COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(79) KEN HARMS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(80) JOHN HARNEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(81) HOWARD HARRIS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(82) CHRIS HART COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(83) ROBB HARVEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(84) AUBREY B. HARWELL, JR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(85) AUBREY B. "TREY" HARWELL, III COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(86) HARRIS HASTON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

Form 990

62-0477729

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) TERRY "MAX" HASTON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(88) WAYMON L. HICKMAN TRUSTEE/CHAIRMAN	1.00	X		X				0.	0.	0.
(89) DAMON T. HININGER PRESIDENT ELECT	1.00	X		X				0.	0.	0.
(90) DAN HOGAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(91) KOLIN HOLLADAY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(92) JAY HOLLOMON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(93) BOB HORRAR COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(94) JIM HORRAR COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(95) STEVE HORRELL COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(96) STEVE HOUGH COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(97) JOHN HOWARD COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(98) KEEL HUNT COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(99) MIKE INGRAM COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(100) ORRIN INGRAM COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(101) HARRY R. JACOBSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(102) DAVID JOHNSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(103) JULIUS JOHNSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(104) A. J. KAZIMI COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(105) TERESA KINGERY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(106) TAB KIRKLAND COUNCIL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

## BOY SCOUTS OF AMERICA 560

MIDDLE TENNESSEE

Form 990

62-0477729

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(107) PAUL KLEINE-KRACHT COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(108) ED LANCASTER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(109) JOHN LANGSDON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(110) JIM LARSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(111) JOHN W. LEA COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(112) JIM LEHMAN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(113) JOE L. LESTER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(114) DAVID W. LEVY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(115) MACK LINEBAUGH COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(116) HANEY A. LONG, JR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(117) RANDY LOWRY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(118) RON LUSTIG COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(119) ROBERT D. MASSEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(120) WALKER MATHEWS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(121) HILL MCALISTER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(122) ROBERT A. MCCABE, JR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(123) SHERRY MCGUGIN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(124) JIM MCKINNEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(125) ROBERT E. MCNEILLY III COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(126) CLAYTON MCWHORTER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

## BOY SCOUTS OF AMERICA 560

MIDDLE TENNESSEE

62-0477729

Form 990

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(127) ALBERT MENEFEE III COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(128) DON MILLER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(129) REGGIE MUDD COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(130) JOHN MURFEE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(131) ANVIL NELSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(132) RICHARD OLSZEWSKI COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(133) MIKE O'MALLEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(134) PHIL PACSI COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(135) JOHN PARISH, SR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(136) JOHN PEARCE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(137) JOE PEARSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(138) M. LEE PETERSEIM COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(139) CLAY PETREY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(140) TIM PETTUS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(141) PHIL PFEFFER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(142) GAIL PLUCKER COUNCIL COMMISSIONER	1.00	X		X				0.	0.	0.
(143) ELAINE POLANSKA COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(144) GREG POPE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(145) CARY W. PULLIAM COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(146) AJITA RAJENDRA COUNCIL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

Form 990

62-0477729

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(147) BUFORD REED COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(148) CHRIS REMKE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(149) NELSON REMUS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(150) JOHN RICHARDSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(151) TIM ROBERSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(152) JOHN H. ROE, JR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(153) IAN ROMAINE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(154) JOE RUSSELL COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(155) CRAIG SALAZAR COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(156) STEVE SANDERS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(157) GARY D. SASSER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(158) JIM SCHMITZ COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(159) RON SHAFER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(160) JERRY SMITH COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(161) MONTEE SNEED COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(162) CHRIS SNODDY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(163) BUZZ SPIVEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(164) JAMES (JIMMY) W. SPRADLEY, JR. COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(165) GEORGE STADLER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(166) LELAN STATOM COUNCIL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

Form 990

62-0477729

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(167) JOE N. STEAKLEY COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(168) JACK STRINGHAM COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(169) CHARLES SUEING COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(170) HOOVER SUTHERLAND COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(171) HUGH C. TANNER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(172) JACK B. TURNER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(173) TONY TURNER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(174) BOB VANCLEAVE COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(175) LARRY VICKERS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(176) MICHAEL WARDEN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(177) KEN WEAVER COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(178) PETE WEIEN COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(179) JAMES G. WHITE, II COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(180) H. JAMES WILLIAMS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(181) LARRY WILLIAMS COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(182) PETE WILLISTON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(183) WARD WILSON COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(184) CHARLES WOMACK COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(185) WALT WOOD COUNCIL TRUSTEE	1.00	X						0.	0.	0.
(186) CAROLYN YATES COUNCIL TREASURER	1.00	X		X				0.	0.	0.
Total to Part VII, Section A, line 1c .....										

**BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Form 990

62-0477729

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(187) LARRY BROWN CORPORATE SECRETARY	40.00	X		X				237,421.	0.	41,039.
(188) CARL EDWARD ADKINS, JR. DIRECTOR OF SUPPORT SERVIC	40.00					X		121,843.	0.	10,362.
Total to Part VII, Section A, line 1c								359,264.		51,401.

## BOY SCOUTS OF AMERICA 560

MIDDLE TENNESSEE

Form 990 (2015)

62-0477729 Page 9

**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a	124,544.			
	b	Membership dues	1b				
	c	Fundraising events	1c	149,570.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,058,528.			
	g	Noncash contributions included in lines 1a-1f: \$		48,693.			
	h	Total. Add lines 1a-1f		3,332,642.			
Program Service Revenue	2 a	CAMPING FEES	Business Code 713990	1,477,495.	1,477,495.		
	b	POPCORN SALES	713990	623,914.	623,914.		
	c	ACTIVITY FEES	713990	262,295.	262,295.		
	d	TRADING POST SALES	713990	68,900.	68,900.		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		2,432,604.			
	3	Investment income (including dividends, interest, and other similar amounts)		415,422.			415,422.
4	Income from investment of tax-exempt bond proceeds						
5	Royalties						
Other Revenue	6 a	Gross rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	993,979.			
	b	Less: cost or other basis and sales expenses		644,157.			
	c	Gain or (loss)		349,822.			
	d	Net gain or (loss)		349,822.			349,822.
	8 a	Gross income from fundraising events (not including \$ 149,570. of contributions reported on line 1c). See Part IV, line 18	a	84,716.			
	b	Less: direct expenses	b	59,577.			
	c	Net income or (loss) from fundraising events		25,139.			25,139.
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns and allowances	a	1,127,656.			
	b	Less: cost of goods sold	b	684,020.			
	c	Net income or (loss) from sales of inventory		443,636.	443,636.		
	Miscellaneous Revenue			Business Code			
	11 a	REFUND - ACCIDENT INSURANCE.	713990	21,518.	21,518.		
	b	MISCELLANEOUS INCOME	713990	10,532.	10,532.		
c							
d	All other revenue						
e	Total. Add lines 11a-11d		32,050.				
12	Total revenue. See instructions.		7,031,315.	2,908,290.	0.	790,383.	

## BOY SCOUTS OF AMERICA 560

MIDDLE TENNESSEE

Form 990 (2015)

62-0477729 Page 10

**Part IX Statement of Functional Expenses**

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 8b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	117,138.	117,138.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	279,123.	217,716.	16,747.	44,660.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	2,442,841.	1,905,417.	146,570.	390,854.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	121,346.	98,692.	6,895.	15,759.
<b>9</b> Other employee benefits	399,005.	324,517.	22,670.	51,818.
<b>10</b> Payroll taxes	220,517.	179,402.	12,513.	28,602.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	41,950.	3,209.	38,074.	667.
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	100,541.		100,541.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	16,646.	1,275.	15,106.	265.
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	522,876.	487,269.	10,837.	24,770.
<b>17</b> Travel	186,216.	151,206.	10,655.	24,355.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	34,971.	28,657.	1,922.	4,392.
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	594,342.	457,643.	41,604.	95,095.
<b>23</b> Insurance	185,923.	157,484.	8,655.	19,784.
<b>24</b> 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.)				
<b>a</b> <b>SUPPLIES</b>	921,124.	915,979.	1,566.	3,579.
<b>b</b> <b>EQUIPMENT RENTAL</b>	75,581.	61,111.	4,404.	10,066.
<b>c</b> <b>NATIONAL DUES</b>	70,791.	70,791.		
<b>d</b> <b>TELEPHONE</b>	67,090.	58,479.	2,621.	5,990.
<b>e</b> All other expenses	147,585.	132,237.	4,671.	10,677.
<b>25</b> Total functional expenses. Add lines 1 through 24e	6,545,606.	5,368,222.	446,051.	731,333.
<b>26</b> 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 88-2 (ASC 958-720)

## BOY SCOUTS OF AMERICA 560

MIDDLE TENNESSEE

Form 990 (2015)

62-0477729 Page 11

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	551,320.	1	1,393,891.
	2 Savings and temporary cash investments .....	178,080.	2	614,875.
	3 Pledges and grants receivable, net .....	677,983.	3	822,528.
	4 Accounts receivable, net .....	27,405.	4	73,538.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....	287,929.	8	358,963.
	9 Prepaid expenses and deferred charges .....	244,528.	9	166,488.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 23,793,305.		
	b Less: accumulated depreciation .....	10b 8,423,919.	10c	15,369,386.
	11 Investments - publicly traded securities .....	4,842,477.	11	11,716,393.
	12 Investments - other securities. See Part IV, line 11 .....	11,326,044.	12	2,575,768.
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	33,813,328.	16	33,091,830.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	398,993.	17	263,676.
	18 Grants payable .....		18	
	19 Deferred revenue .....	51,251.	19	44,073.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	373,717.	25	363,428.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	823,961.	26	671,177.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets .....	20,139,033.	27	19,535,928.
	28 Temporarily restricted net assets .....	1,155,041.	28	1,458,986.
	29 Permanently restricted net assets .....	11,695,293.	29	11,425,739.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 <b>Total net assets or fund balances</b> .....	32,989,367.	33	32,420,653.
34 <b>Total liabilities and net assets/fund balances</b> .....	33,813,328.	34	33,091,830.	

Form 990 (2015)

**BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Form 990 (2015)

62-0477729 Page 12

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	7,031,315.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	6,545,606.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	485,709.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	32,989,367.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-1,054,423.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	32,420,653.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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	<b>2a</b>	<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>2c</b>	<b>X</b>
<b>3a</b>	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? _____	<b>3a</b>	<b>X</b>
<b>b</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 _____	<b>3b</b>	

Form 990 (2015)

OMB No. 1545-0047

## Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.**

# 2015

### Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE

Employer identification number  
62-0477729

<b>Part I</b>	<b>Reason for Public Charity Status</b> (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 (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

**f** Enter the number of supported organizations

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

g. Provide the following information about the supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

## BOY SCOUTS OF AMERICA 560

Schedule A (Form 990 or 990-EZ) 2015

MIDDLE TENNESSEE

62-0477729 Page 2

**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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	3,730,814.	3,694,754.	3,777,365.	3,104,702.	3,369,905.	17,677,540.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	3,730,814.	3,694,754.	3,777,365.	3,104,702.	3,369,905.	17,677,540.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						843,691.
<b>6 Public support.</b> Subtract line 5 from line 4. ....						16,833,849.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>7</b> Amounts from line 4 .....	3,730,814.	3,694,754.	3,777,365.	3,104,702.	3,369,905.	17,677,540.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	458,437.	462,603.	435,802.	449,715.	415,422.	2,221,979.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....			38,229.	33,839.	32,050.	104,118.
<b>11 Total support.</b> Add lines 7 through 10 .....						20,003,637.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	17,748,555.

**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** ..... ☐

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

<b>14</b> Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	84.15 %
<b>15</b> Public support percentage from 2014 Schedule A, Part II, line 14 .....	<b>15</b>	86.37 %
<b>16a 33 1/3% support test - 2015.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ..... <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2014.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ..... <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2015.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2014.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2015

**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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage for 2014 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2014 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2015.** 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 - 2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

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

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

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

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

	Yes	No
1		
2		
3		

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

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

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

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

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

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2015

## BOY SCOUTS OF AMERICA 560

Schedule A (Form 990 or 990-EZ) 2015 MIDDLE TENNESSEE

62-0477729 Page 7

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f <b>Total of lines 3a through e</b>			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 <b>Distributions for 2015 from Section D,</b> line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2016.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

Schedule A (Form 990 or 990-EZ) 2015

BOY SCOUTS OF AMERICA 560

Schedule A (Form 990 or 990-EZ) 2015 MIDDLE TENNESSEE

62-0477729 Page 8

**Part VI**

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

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2015**

Open to Public Inspection

Name of the organization **BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

Employer identification number  
**62-0477729**

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ Preservation of open space

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

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

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

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

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

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

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

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

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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) 2015

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

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

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs  
 e ☐ Other \_\_\_\_\_

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	13,905,318.	13,191,042.	11,364,609.	10,624,903.	10,913,987.
b Contributions	82,817.	404,209.	141,744.	22,162.	231,403.
c Net investment earnings, gains, and losses	-479,409.	488,768.	2,181,321.	1,232,939.	-41,122.
d Grants or scholarships					
e Other expenditures for facilities and programs	426,697.	118,435.	441,376.	464,154.	429,304.
f Administrative expenses	59,579.	60,266.	55,256.	51,241.	50,061.
g End of year balance	13,022,450.	13,905,318.	13,191,042.	11,364,609.	10,624,903.

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

- a Board designated or quasi-endowment ☒ 7.40 %  
 b Permanent endowment ☒ 87.74 %  
 c Temporarily restricted endowment ☒ 4.86 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) unrelated organizations  
 (ii) related organizations

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

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

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		5,602,486.		5,602,486.
b Buildings		15,562,509.	6,063,420.	9,499,089.
c Leasehold improvements				
d Equipment		1,696,746.	1,547,168.	149,578.
e Other		931,564.	813,331.	118,233.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				15,369,386.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other		
(A) BONDS AND BOND FUNDS	2,359,467.	END-OF-YEAR MARKET VALUE
(B) KEMPKAU TRUST (ONE-THIRD		
(C) INTEREST) - REAL ESTATE	214,200.	END-OF-YEAR MARKET VALUE
(D) NOTE RECEIVABLE - ROCK		
(E) ISLAND	2,101.	END-OF-YEAR MARKET VALUE
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	2,575,768.	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACTIVITY & REGISTRATION FEES	159,406.
(3) FUNDS HELD FOR OTHERS	204,022.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	363,428.

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

Schedule D (Form 990) 2015

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	5,855,114.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-1,054,423.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	37,263.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	-1,017,160.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	6,872,274.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	159,041.
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	159,041.
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	<b>5</b>	7,031,315.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	6,423,828.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	37,263.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	37,263.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	6,386,565.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	159,041.
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	159,041.
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	<b>5</b>	6,545,606.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

THE ENDOWMENT FUNDS ARE TO BE USED FOR SCHOLARSHIP PROGRAMS, PROPERTY MAINTENANCE, AND ANY OTHER ACTIVITIES OF THE COUNCIL.

**PART X, LINE 2:**

THE COUNCIL IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE 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. THE COUNCIL CURRENTLY HAS NO UNRELATED BUSINESS INCOME. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED.

**Part XIII** Supplemental Information (continued)

A TAX POSITION IS RECOGNIZED AS A BENEFIT ONLY IF IT IS "MORE LIKELY THAN NOT" THAT THE TAX POSITION WOULD BE SUSTAINED IN A TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR. THE AMOUNT RECOGNIZED IS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED ON EXAMINATION. FOR TAX POSITIONS NOT MEETING THE "MORE LIKELY THAN NOT" TEST, NO TAX BENEFIT IS RECORDED. THE COUNCIL HAD NO MATERIAL UNCERTAIN TAX POSITIONS THAT QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS AS OF DECEMBER 31, 2015. IT IS THE COUNCIL'S POLICY TO RECOGNIZE INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE.

AS OF DECEMBER 31, 2015, THE COUNCIL HAS ACCRUED NO INTEREST AND NO PENALTIES RELATED TO UNCERTAIN TAX POSITIONS. IT IS THE COUNCIL'S POLICY TO RECOGNIZE INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE.

THE COUNCIL FILES U.S. FEDERAL INCOME TAX RETURNS. THE COUNCIL IS CURRENTLY OPEN TO AUDIT UNDER THE STATUE OF LIMITATIONS FOR THE YEARS ENDED AFTER DECEMBER 31, 2012.

## PART XI, LINE 4B - OTHER ADJUSTMENTS:

RECLASSIFY INVESTMENT EXPENSES NETTED AGAINST INVESTMENT

INCOME 100,541.

RECLASSIFY COLLEGE SCHOLARSHIPS PAID THAT WERE NETTED

AGAINST INCOME 58,500.

TOTAL TO SCHEDULE D, PART XI, LINE 4B 159,041.

## PART XII, LINE 4B - OTHER ADJUSTMENTS:

**Part XIII** Supplemental Information (continued)

## RECLASSIFY INVESTMENT EXPENSES NETTED AGAINST INVESTMENT

INCOME 100,541.

## RECLASSIFY COLLEGE SCHOLARSHIPS PAID THAT WERE NETTED

AGAINST INCOME 58,500.

TOTAL TO SCHEDULE D, PART XII, LINE 4B 159,041.

## PART XII AND XIII

THESE AMOUNTS WERE NETTED AGAINST INCOME IN THE AUDITED FINANCIAL  
STATEMENTS.

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

**▶ Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

# 2015

### Open to Public Inspection

Name of the organization **BOY SCOUTS OF AMERICA 560**  
**MIDDLE TENNESSEE**

Employer identification number  
62-0477729

## Part I

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

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

- a ☐ Mail solicitations  
b ☐ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ **Yes**☐ **No**

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

[illegible]

**Total**

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

## BOY SCOUTS OF AMERICA 560

Schedule G (Form 990 or 990-EZ) 2015 MIDDLE TENNESSEE

62-0477729 Page 2

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		EXTRAVAGANZA AUCTION (event type)	FALL GOLF TOURNAMENT (event type)	3 (total number)	
Revenue	1 Gross receipts .....	87,103.	56,429.	90,754.	234,286.
	2 Less: Contributions .....	43,250.	55,770.	50,550.	149,570.
	3 Gross income (line 1 minus line 2) .....	43,853.	659.	40,204.	84,716.
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....				
	8 Entertainment .....				
	9 Other direct expenses .....	15,338.	17,247.	26,992.	59,577.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				59,577.
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				25,139.

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

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

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

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

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

## BOY SCOUTS OF AMERICA 560

Schedule G (Form 990 or 990-EZ) 2015 MIDDLE TENNESSEE

62-0477729 Page 3

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- |                               |     |   |
|-------------------------------|-----|---|
| 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 ► \$ \_\_\_\_\_

**Part IV** Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Schedule C (Form 990 of 990-EZ)	
<b>Part IV</b>	<b>Supplemental Information</b> (continued)

[illegible]

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV line 21 or 22.

2015

## Open to Public Inspection

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

Name of the organization	BOY SCOUTS OF AMERICA	560

MIDDLE TENNESSEE

<b>Part I</b>	<b>General Information on Grants and Assistance</b>
---------------	---

**Employer identification number**  
**62-0477729**

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

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

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

[illegible]

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

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

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

Schedule I (Form 990) (2015)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
REGISTRATION WITH NATIONAL BOY SCOUTS OF AMERICA ORGANIZATION	725	18,128.	0.	ACTUAL COST	REGISTRATION FEES
PROGRAM SUPPLIES	21	0.	1,313.	ACTUAL COST	UNIFORMS & HANDBOOKS
CAMPERSHIPS	538	0.	39,197.	ACTUAL COST	CAMP SCHOLARSHIPS
COLLEGE SCHOLARSHIPS PAID DIRECTLY TO SCHOOLS	58500	0.	0.	ACTUAL COST	TUITION PAID DIRECTLY TO COLLEGES

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

**PART I, LINE 2:**

ALL GRANTS TO INDIVIDUALS ARE IN THE FORM OF SPECIFIC ASSISTANCE FOR CAMP  
 OR PROGRAM MATERIALS OF THE BOY SCOUTS AND ARE NOT IN THE FORM OF CASH.  
 ANY COLLEGE SCHOLARSHIPS AWARDED ARE PAID DIRECTLY TO THE INSTITUTION AND  
 NOT TO THE INDIVIDUAL.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**2015**

Open to Public  
Inspection

Name of the organization **BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Employer identification number  
**62-0477729**

**Part I Questions Regarding Compensation**

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

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input 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 directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? .....

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

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

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

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....

**c** Participate in, or receive payment from, an equity-based compensation arrangement? .....

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

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

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

**a** The organization? .....

**b** Any related organization? .....

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

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

**a** The organization? .....

**b** Any related organization? .....

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

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

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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2015



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.

[illegible]

Department of the Treasury  
Internal Revenue Service

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2015

### Open To Public Inspection

**Employer identification number**  
62-0477729

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

[illegible]

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.

**3** Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total						\$						

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

## BOY SCOUTS OF AMERICA 560

Schedule L (Form 990 or 990-EZ) 2015 MIDDLE TENNESSEE

62-0477729 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
ROY. D. ALEXANDER	BOARD MEMBER	1,367.	AUTO SERVICE		X
JOHN BOUCHARD, III	BOARD MEMBER	0.	PLUMBING SE		X
BOB GESSLER	BOARD MEMBER	0.	BANKING SER		X
CARL HALEY	BOARD MEMBER	0.	LIMOUSINE S		X
DAN HOGAN	BOARD MEMBER	0.	BANKING SER		X
JEFF LIPSCOMB	BOARD MEMBER	0.	MARKETING S		X
RANDY LOWRY	BOARD MEMBER	0.	FACILITY RE		X
ROBERT A. MCCABE, JR.	BOARD MEMBER	0.	BANKING SER		X
ROBERT E. MCNEILLY III	BOARD MEMBER	0.	BANKING SER		X
DAVID MCQUIDDY	BOARD MEMBER	0.	PRINTING SE		X

**Part V Supplemental Information**

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

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

(A) NAME OF PERSON: ROY. D. ALEXANDER

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ 1,367.

(D) DESCRIPTION OF TRANSACTION: AUTO SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: JOHN BOUCHARD, III

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: PLUMBING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: BOB GESSLER

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: BANKING SERVICES

**Part V Supplemental Information**

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

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: CARL HALEY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: LIMOUSINE SERVICE

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: DAN HOGAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: BANKING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: JEFF LIPSCOMB

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: MARKETING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: RANDY LOWRY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: FACILITY RENTAL

**Part V** Supplemental Information

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

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: ROBERT A. MCCABE, JR.

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: BANKING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: ROBERT E. MCNEILLY III

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: BANKING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: DAVID MCQUIDDY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: PRINTING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: STEVE MORRIS

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: SHIPPING SERVICES

**Part V** Supplemental Information

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

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: GREG MORTON

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: TELEPHONE SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: WALTER OVERTON

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: TICKETS

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: MIKE ROBBINS

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: BANKING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: GARRY SASSER

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ 2,832.

(D) DESCRIPTION OF TRANSACTION: SHIPPING

**Part V Supplemental Information**

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

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: JIM SCHMITZ

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ (D) DESCRIPTION O

(D) DESCRIPTION OF TRANSACTION: BANKING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: KEN HARMS

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ 9,444.

(D) DESCRIPTION OF TRANSACTION: SHIPPING

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No. 1545-0047

**2015**

Open To Public  
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization **BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Employer identification number  
**62-0477729**

**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 .....	X	12	44,743.	FAIR MARKET VALUE
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>FOOD &amp; SUPPLI</u> ) .....	X	5	3,950.	FAIR MARKET VALUE
26 Other ▶ ( ) .....				
27 Other ▶ ( ) .....				
28 Other ▶ ( ) .....				

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

29

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

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) (2015)

## Part II

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

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

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

OMB No. 1545-0047

**2015**

Open to Public  
Inspection

Name of the organization

BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE

Employer identification number  
62-0477729

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

VALUES IN YOUNG PEOPLE AND PREPARE THEM TO MAKE ETHICAL CHOICES DURING  
THEIR LIFETIME AND ACHIEVE THEIR FULL POTENTIAL.

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

RECEIVE NATIONAL CHARTERS TO USE THE SCOUTING PROGRAM AS PART OF THEIR  
OWN YOUTH WORK IN THE MIDDLE TENNESSEE COUNCIL. THESE 1,149 UNITS IN  
OUR COUNCIL HAVE GOALS COMPATIBLE WITH THOSE OF THE BSA AND INCLUDE  
RELIGIOUS, EDUCATIONAL, CIVIC, FRATERNAL, BUSINESS AND LABOR GROUPS,  
GOVERNMENTS, CORPORATIONS, PROFESSIONAL ASSOCIATIONS AND CITIZENS'  
GROUPS.

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

IN 2015, THE MIDDLE TENNESSEE COUNCIL CAMPED OVER 8,032 CUB SCOUTS  
PARTICIPATED IN OVERNIGHT CAMP OR DAY CAMP, 4676 YOUTH AT BOXWELL  
RESERVATION SCOUT CAMP AND HAD OVER 4,000 FLOAT DAYS AT GRIMES CANOE  
BASE AND OVER 2,794 YOUTH AND ADULTS PARTICIPATING IN HIGH ADVENTURE  
ACTIVITIES TO LATIMER RESERVATION. THROUGHOUT OUR PROGRAMS COMMUNITY  
SERVICE IS AN IMPORTANT STEP. IN 2015, OVER 100,000 COMMUNITY SERVICE  
HOURS BY TIGER CUBS, CUB SCOUTS, BOY SCOUTS, VENTURES AND LEARNING FOR  
LIFE PARTICIPANTS WERE TRACKED.

OUR COUNCIL PROVIDES SERVICE TO 37 COUNTIES AND FORT CAMPBELL AND  
HUNDREDS OF COMMUNITIES IN THE STATE OF TENNESSEE. SCOUTING NATIONWIDE  
TOTALS ARE CLOSE TO FIVE MILLION MEMBERS, WITH OVER ONE MILLION ADULT  
VOLUNTEERS. SCOUTING IS NATIONAL AND INTERNATIONAL. CURRENTLY WE HAVE

Name of the organization **BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Employer identification number  
**62-0477729**

OVER 15,027 YOUTH MEMBERS AND 6,323 ADULT VOLUNTEER LEADERS IN OUR COUNCIL. ANY YOUTH OR LEADER IS ELIGIBLE TO JOIN THE SCOUTING PROGRAM IF THEY ARE WILLING TO SUBSCRIBE TO THE BSA'S DECLARATION OF RELIGIOUS PRINCIPLE, THE POLICIES AND BYLAWS OF THE BOY SCOUTS OF AMERICA, AND THE AGE GRADE JOINING REQUIREMENTS.

OUR COUNCIL IS AN IRS SECTION 501(C)(3) NON-PROFIT ORGANIZATION FUNDED BY MANY DIFFERENT SOURCES. THESE SOURCES PROVIDE NEEDED INCOME TO SUPPORT THE SCOUTING PROGRAM IN THE 37 COUNTIES OF MIDDLE TENNESSEE. OUR COLLEGE-EDUCATED AND TRAINED PROFESSIONAL STAFF MANAGES OVER 6,323 VOLUNTEERS ANNUALLY TO PROVIDE LEADERSHIP DEVELOPMENT, OPERATION OF COUNCIL FACILITIES AND NEEDED SPECIALIZED PROGRAMS ESTIMATED AT A COST OF \$249 PER YOUTH. WE RECEIVE INCOME FROM TEN AREAS: ANNUAL FRIENDS OF SCOUTING CAMPAIGN, PROJECT SALES, SPECIAL EVENTS, SALES OF SUPPLIES, CORPORATIONS AND FOUNDATIONS, PRODUCT SALES, ACTIVITIES, OUTDOOR EDUCATIONAL ENVIRONMENTAL FACILITIES, UNITED WAY, AND INVESTMENTS.

COUNCIL EXPENSES FROM OUR ANNUAL BUDGET CAN BE BROKEN DOWN AS FOLLOWS: PROGRAM SERVICE HOURS 78%; MANAGEMENT AND GENERAL HOURS 6%; FUNDRAISING HOURS 16%. THESE PERCENTAGES ARE BASED UPON TIME STUDIES CONDUCTED ON OUR STAFF. AN AUDIT IS HELD EACH YEAR AS REQUIRED AND IS REVIEWED AND APPROVED BY OUR COUNCIL VOLUNTEER EXECUTIVE BOARD AS PART OF OUR POLICY OF SOLID FISCAL MANAGEMENT PRACTICES. AN ANNUAL COUNCIL CHARTER REVIEW IS ALSO HELD EVERY THREE YEARS WITH VOLUNTEERS THAT REVIEW LEADERSHIP, FINANCE, GROWTH, STEWARDSHIP, MARKETING, ADMINISTRATION AND PROGRAM THROUGH A DOCUMENT OF 84 QUESTIONS.

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

Name of the organization **BOY SCOUTS OF AMERICA 560  
MIDDLE TENNESSEE**

Employer identification number  
**62-0477729**

**THERE ARE SOME FATHERS AND SONS THAT SERVE ON THE BOARD TOGETHER.**

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

**A COPY OF THE 990 IS PROVIDED TO THE BOARD FINANCE SUBCOMMITTEE FOR  
APPROVAL PRIOR TO FILING BUT IS NOT PROVIDED TO THE FULL BOARD.**

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

**THERE IS AN ANNUAL REVIEW WITH THE BOARD.**

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

**ALL EMPLOYEE COMPENSATION REQUIRES BOARD APPROVAL.**

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

**THE ORGANIZATION GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND  
FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. FINANCIALS  
ARE ALSO AVAILABLE ON GUIDESTAR AND D&B.**

**FORM 990, PART XII, LINE 2C:**

**THE ORGANIZATION CONTINUES TO HAVE AN AUDIT COMMITTEE WHO ASSUMES  
RESPONSIBILITY OF SELECTING AN INDEPENDENT ACCOUNTANT TO AUDIT ITS  
FINANCIAL STATEMENTS. THIS PROCESS HAS NOT CHANGED FROM PRIOR YEARS.**