

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2009 calendar year, or tax year beginning **JAN 1, 2009** and ending **OCT 1, 2009**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input checked="" type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization Clinton Valley Council, Inc. Boy Scouts of America Doing Business As		D Employer identification number 38-1357986
		Number and street (or P O box if mail is not delivered to street address) Room/suite 1100 County Center Drive W.		E Telephone number (248) 338-0035
		City or town, state or country, and ZIP + 4 Waterford, MI 48328-1903		G Gross receipts \$ 1,571,070.
		F Name and address of principal officer: Steven W. Montgomery same as C above		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ 1761
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ www.cvc-bsa.org				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation 1949	M State of legal domicile MI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The organization's purpose is to provide for boys and young adults an effective educational program</u>	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 40
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 40
	5 Total number of employees (Part V, line 2a)	5 116
	6 Total number of volunteers (estimate if necessary)	6 125
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b 0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,111,093. Current Year 543,091.
	9 Program service revenue (Part VIII, line 2g)	900,339. 815,276.
Expenses	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<5,545.> 14,577.
	11 Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9c, 10c, and 11e)	643,653. 38,493.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,649,540. 1,411,437.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	21,697. 3,578.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,642,878. 1,233,560.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 169,654.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,099,654. 792,324.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,764,229. 2,029,462.
	19 Revenue less expenses. Subtract line 18 from line 12	<114,689.> <618,025.>
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 3,241,996. End of Year
	21 Total liabilities (Part X, line 26)	725,947.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,516,049. 0.

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 ▶ Steven W. Montgomery Signature of officer Date 5/12/10

▶ Steven W. Montgomery, Scout Executive Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ J.M. Knight Date 5/12/10 Check if self-employed Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Janz & Knight, P.L.C., CPAs
300 East Long Lake Road, Suite 360
Bloomfield Hills, MI 48304-2377

EIN ▶ _____ Phone no ▶ (248) 646-9666

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

SCANNED JUN 30 2010

22 510

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: See Schedule O for Continuation
The organization's purpose is to provide for boys and young adults an effective educational program designed to build desirable qualities of character, to train in the responsibilities of participating citizenship and to develop in them personal fitness. Community groups

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

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

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

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

See Schedule O for Continuation(s)

4a (Code:) (Expenses \$ 1,828,944. including grants of \$) (Revenue \$ 816,601.)

Cub Scouting - A home and neighborhood centered program for boys graduating from kindegarten through fifth grade. A key element of the program is an emphasis on caring, nurturing relationships between boys and their parents, adult leaders and friends.
Boy Scouting - For boys 10 1/2 to 18 years of age. The program focuses on a vigorous troop and outdoor activities that develop leadership skills, citizenship and character.
Venturing - For young men and women who are 14 to 20 years old. Venturing is based on a unique and dynamic relationship between youth, adult leaders and organizations in their communities. The main focus of venturing is high adventure outdoor programs.
Learning for Life - This program is designed to support schools and

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 \$ 1,828,944.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• 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>		
	• 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>		
	• 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>		
	• 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>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• 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? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1a	1		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	116		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	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	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7f			X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
7h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
12b			

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.

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MI**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **►**
Steven W. Montgomery - (248) 338-0035
1100 County Center Drive, W., Waterford, MI 48328

Clinton Valley Council, Inc.
Boy Scouts of America

Form 990 (2009)

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Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a	85,289.					
	b Membership dues	1b						
	c Fundraising events	1c	52,017.					
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	405,785.					
	g Noncash contributions included in lines 1a-1f \$							
	h Total. Add lines 1a-1f			543,091.				
Program Service Revenue	2 a <u>Camping</u>	Business Code	721210	572,727.	572,727.			
	b <u>Miscellaneous</u>		900099	144,051.	144,051.			
	c <u>Exploring</u>		900099	98,498.	98,498.			
	d _____							
	e _____							
	f All other program service revenue							
	g Total. Add lines 2a-2f			815,276.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			13,683.			13,683.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties			36,772.			36,772.	
	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					
		b Less: cost or other basis and sales expenses						
		c Gain or (loss)						
		d Net gain or (loss)			894.			894.
	8 a Gross income from fundraising events (not including \$ <u>52,017.</u> of contributions reported on line 1c). See Part IV, line 18	a		64,033.				
b Less: direct expenses			64,033.					
c Net income or (loss) from fundraising events								
9 a Gross income from gaming activities. See Part IV, line 19	a							
	b Less: direct expenses							
	c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a		13,678.					
	b Less: cost of goods sold		11,957.					
	c Net income or (loss) from sales of inventory			1,721.	1,721.			
Miscellaneous Revenue			Business Code					
11 a _____								
b _____								
c _____								
d All other revenue								
e Total. Add lines 11a-11d								
12 Total revenue See instructions				1411437.	816,997.	0.	51,349.	

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	3,578.	3,578.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	989,772.	927,296.	19,160.	43,316.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	64,250.	59,348.	1,504.	3,398.
9 Other employee benefits	90,348.	83,454.	2,114.	4,780.
10 Payroll taxes	89,190.	83,369.	1,785.	4,036.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	20,849.	19,726.	344.	779.
12 Advertising and promotion				
13 Office expenses	300,749.	269,262.	827.	30,660.
14 Information technology	14,222.	13,456.	235.	531.
15 Royalties				
16 Occupancy	137,692.	136,087.	492.	1,113.
17 Travel	59,676.	56,298.	1,036.	2,342.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,733.	13,917.	250.	566.
20 Interest	390.	360.	9.	21.
21 Payments to affiliates	32,100.	29,650.	751.	1,699.
22 Depreciation, depletion, and amortization	69,160.	63,883.	1,618.	3,659.
23 Insurance	30,572.	28,912.	509.	1,151.
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Other expenses	64,095.	8,657.	219.	55,219.
b Recognition awards	47,848.	31,472.	5.	16,371.
c Employee related expenses	238.	219.	6.	13.
d _____				
e _____				
f All other expenses _____				
25 Total functional expenses. Add lines 1 through 24f	2,029,462.	1,828,944.	30,864.	169,654.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1.	1	
	2 Savings and temporary cash investments	264,810.	2	
	3 Pledges and grants receivable, net	79,041.	3	
	4 Accounts receivable, net	41,740.	4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	35,024.	8	
	9 Prepaid expenses and deferred charges	65,385.	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	1,677,122.	10c
	11 Investments - publicly traded securities	748,078.	11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	330,795.	15	0.
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,241,996.	16	0.	
Liabilities	17 Accounts payable and accrued expenses	216,999.	17	
	18 Grants payable		18	
	19 Deferred revenue	65,736.	19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	110,746.	21	
	22 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 Complete Part X of Schedule D	332,466.	25	0.
	26 Total liabilities. Add lines 17 through 25	725,947.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,111,845.	27	0.
	28 Temporarily restricted net assets	82,917.	28	0.
	29 Permanently restricted net assets	321,287.	29	0.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	2,516,049.	33	0.
	34 Total liabilities and net assets/fund balances	3,241,996.	34	0.

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

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.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization **Clinton Valley Council, Inc.
Boy Scouts of America** Employer identification number **38-1357986**

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	947,285.	1,012,373.	1,036,315.	1,116,658.	543,091.	4,655,722.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	947,285.	1,012,373.	1,036,315.	1,116,658.	543,091.	4,655,722.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						141,765.
6 Public support. Subtract line 5 from line 4						4,513,957.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	947,285.	1,012,373.	1,036,315.	1,116,658.	543,091.	4,655,722.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	75,798.	63,265.	82,159.	39,359.	50,455.	311,036.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						4,966,758.
12 Gross receipts from related activities, etc. (see instructions)					12	10,932,289.

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

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	90.88 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	91.58 %
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/> ▶
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/> ▶
17a 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/> ▶
b 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/> ▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/> ▶

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2009. 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 - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009
Open to Public Inspection

Name of the organization **Clinton Valley Council, Inc.
Boy Scouts of America** Employer identification number **38-1357986**

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

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

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

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

- 1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

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

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

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

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

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 organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	970,332.	1196428.			
b Contributions	8,145.	76,366.			
c Net investment earnings, gains, and losses	155,065.	<242,641.>			
d Grants or scholarships					
e Other expenditures for facilities and programs	48,517.	59,821.			
f Administrative expenses					
g End of year balance	1085025.	970,332.			

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment 64.00 %
- b Permanent endowment 39.00 %
- c Term endowment <3.00> %

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

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

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) 0.

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,411,437.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,029,462.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	<618,025.>
4	Net unrealized gains (losses) on investments	4	142,066.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	142,066.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	<475,959.>

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	1,553,503.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	142,066.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	142,066.
3	Subtract line 2e from line 1	3	1,411,437.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,411,437.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	2,029,462.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	2,029,462.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,029,462.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part IV, line 2b: The organization holds custodial accounts for several organizations including Chief Pontiac Trail, 12 Point (Religious) Committee and Order of the Arrow along with the Unit Deposit Accounts. These accounts are used for contributions and purchases of Boy Scout materials and supplies. All contributions and purchases are authorized by the respective organization/unit. On 10/1/09, the custodial accounts totalling \$103,543 were merged into the Detroit Area Council, Boy Scouts of America (38-1359086).

Part XIV Supplemental Information (continued)

Part V, line 4: The mission of the endowment fund is to support the current operations of the Council through the flow of interest and dividend income (defined later) and to support future operations of the Council through growth of the current assets and additions to the fund from gifts and legacies. Ideally, the income flow will grow to preserve the current purchasing power of the endowment fund without exposing the principal value to an imprudent level of risk.

Annual income is defined as 5% of the prior year end market value of the fund.

Part V: On 10/1/09, the Endowment Fund end of year balance as shown on line 1(g) in the amount of \$1,085,025 was merged into the Detroit Area Council, Boy Scouts of America (38-1359086). Therefore, box 3(a)(i) of Part V is checked "Yes".

Part VI: On 10/1/09, the net book value of the Land, Buildings and Equipment in the amount of \$1,652,820 was merged into the Detroit Area Council, Boy Scouts of America (38-1359086).

Part XI: On 10/1/09, net assets in the amount of \$2,040,090 were merged into the Detroit Area Council, Boy Scouts of America (38-1359086)

Clinton Valley Council, Inc.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. 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))	
		Wild Game Dinner (event type)	Council Golf Outing (event type)	3 (total number)		
Revenue	1	Gross receipts	57,045.	23,190.	35,815.	116,050.
	2	Less: Charitable contributions	24,260.	9,008.	18,749.	52,017.
	3	Gross income (line 1 minus line 2)	32,785.	14,182.	17,066.	64,033.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	23,420.	6,406.	2,334.	32,160.
	6	Rent/facility costs			5,210.	5,210.
	7	Food and beverages	9,365.	7,776.	7,522.	24,663.
	8	Entertainment				
	9	Other direct expenses			2,000.	2,000.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				(64,033)
11	Net income summary. Combine line 3, column (d), and line 10				0.	

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

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

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____ a Is the organization licensed to operate gaming activities in each of these states? b If "No," explain _____	9a	
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If "Yes," explain: _____	10a	
11 Does the organization operate gaming activities with nonmembers?	11	
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?	12	

13 Indicate the percentage of gaming activity operated in:

a The organization's facility

13a %

b An outside facility

13b %

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

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

15a

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?

17a

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 ▶ \$ _____

SCHEDULE N
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

▶ Complete if the organization answered "Yes" to Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.

▶ Attach certified copies of any articles of dissolution, resolutions, or plans.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

Clinton Valley Council, Inc.
Boy Scouts of America

Employer identification number
38-1357986

Part I Liquidation, Termination, or Dissolution. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s), distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
	Accounts receivable	10/01/09	14,407	Book value	38-1359086	Detroit Area Council, Boy Scout 1776 West Warren Detroit, MI 48208	501(c)(3)
	Pledges receivable	10/01/09	58,813	Book value	38-1359086	Detroit Area Council, Boy Scout 1776 West Warren Detroit, MI 48208	501(c)(3)
	Inventories	10/01/09	473,506	Actual cost	38-1359086	Detroit Area Council, Boy Scout 1776 West Warren Detroit, MI 48208	501(c)(3)
	Prepaid expenses	10/01/09	143,764	Book value	38-1359086	Detroit Area Council, Boy Scout 1776 West Warren Detroit, MI 48208	501(c)(3)
	Land	10/01/09	424,215	Actual cost	38-1359086	Detroit Area Council, Boy Scout 1776 West Warren Detroit, MI 48208	501(c)(3)
	Property and equipment	10/01/09	1,228,605	Actual cost with depreciation	38-1359086	Detroit Area Council, Boy Scout 1776 West Warren Detroit, MI 48208	501(c)(3)
	Investments - mutual funds	10/01/09	881,847	Quoted market prices - NYSE	38-1359086	Detroit Area Council, Boy Scout 1776 West Warren Detroit, MI 48208	501(c)(3)

2 Did or will any officer, director, trustee, or key employee of the organization.

a Become a director or trustee of a successor or transferee organization?

b Become an employee of, or independent contractor for, a successor or transferee organization?

c Become a direct or indirect owner of a successor or transferee organization?

d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?

e If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III. ▶

	Yes	No
2a	X	
2b	X	
2c		X
2d		X

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule N (Form 990 or 990-EZ) 2009

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B) should equal -0-

- 3** Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III
- 4a** Did the organization request or receive a letter from the IRS that the organization's exempt status was terminated?
- b** If "Yes," provide the date of the letter. **▶** _____ . Attach a copy of the letter and, if applicable, the organization's request for the letter.
- 5a** Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?
- b** If "Yes," did the organization provide such notice?
- 6** Did the organization discharge or pay all liabilities in accordance with state laws?
- 7a** Did the organization have any tax-exempt bonds outstanding during the year?
- b** Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws?
- c** If "Yes," describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III.

	Yes	No
3	X	
4a		X
5a	X	
5b	X	
6	X	
7a	X	
7b	X	

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

- 2** Did or will any officer, director, trustee, or key employee of the organization
 - a** Become a director or trustee of a successor or transferee organization?
 - b** Become an employee of, or independent contractor for, a successor or transferee organization?
 - c** Become a direct or indirect owner of a successor or transferee organization?
 - d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?
 - e** If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III

	Yes	No
2a		
2b		
2c		
2d		

Part III Supplemental Information. Complete to provide the information required by Part I, lines 2e, 7c; Part II, line 2e; and any additional information.

Part I, Line 2e: Steven Montgomery

Part I, Line 2e: James Brent Adams, Jr., Rosemary Turckes Barker, Richard Craig Drummer, David R. Every, Mark Anthony Fobare, Bernard L. Gerber, Edward A. Hansen, Michael J. Hughes, James M. Huttenlocher, Monte Paul Oberlee, Paul Jude Ruzinsky, Gregory A. Scofield, Edward J. Shea, Marianne Simancek

Part I, Line 2e: Scout Executive of Clinton Valley Council became Deputy Scout Executive of the transferee organization, Detroit Area Council.

Part I, Line 2e: Executive Board members of Clinton Valley Council became Executive Board members of the transferee organization, Detroit Area Council.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization	Clinton Valley Council, Inc. Boy Scouts of America	Employer identification number	38-1357986
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Form 990, Part I, Line 1, Description of Organization Mission:

designed to build desirable qualities of character, to train in the responsibilities of participating citizenship and to develop in them personal fitness. Community groups such as religious, educational, civic, fraternal, business, labor, governmental bodies, corporations, professional associations, and groups of citizens who have compatible goals and utilize the program provided accomplish the purpose of the Boy Scouts of America on the local level.

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

Form 990, Part III, Line 1, Description of Organization Mission:

such as religious, educational, civic, fraternal, business, labor, governmental bodies, corporations, professional associations, and groups of citizens who have compatible goals and utilize the program provided accomplish the purpose of the Boy Scouts of America on the local level.

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

Form 990, Part III, Line 4a, Program Service Accomplishments

other youth-serving organizations towards preparing young people to

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

Clinton Valley Council, Inc.
Boy Scouts of America

Employer identification number
38-1357986

successfully handle the complexities of today's society. The
school-based programs are classroom action-learning process for boys
and girls in kindergarten through high school.

4,430 registered adult leaders provided scouting programs to 10,003
registered youths.

Form 990, Part VI, Section B, line 11: Treasurer, CEO and controller meet
with the auditors to review the Form 990. The treasurer, CEO and
controller then present the Form 990 to the audit committee for their
review. The audit committee reports any issues regarding the Form 990 to
the governing board.

Form 990, Part VI, Section B, Line 15: The executive director receives an
annual performance review from the National Boy Scouts of America area
director. The National Boy Scouts of America provides guidelines for the
amount of the annual wage increases based on the results of the performance
review. The area director provides a letter to the Clinton Valley
Council's compensation committee. The compensation committee uses the
recommended wage increase for the executive director's wage increase.
There are no other compensated officers or key employees.

Form 990, Part VI, Section C, Line 19: Governing documents, conflict of
interest policy and financial statements are available to the public upon
request only.

**2009-2010
Executive Board Members**

First Name	Last Name	Mailing Address	City	St	Zip
Brent	Adams	1413 Clear Creek	Rochester	MI	48306
Rosemary	Barker	38486 Cheldon St.	Clinton Twp	MI	48038
Nathan	Bynum	208 Cedar St. Apt #16	East Lansing	MI	48823
Timothy E.	Crawford	824 North Main Street	Rochester	MI	48307
Steve	Demster	6859 Deerhill Dr.	Clarkston	MI	48346
Rick	Drummer	3614 Hollensshade	Rochester Hills	MI	48306
Dave	Ehrlich	1635 Huntington Park, Unit A	Rochester Hills	MI	48306
Dave	Every	7134 Westbury Blvd.	West Bloomfield	MI	48322
Eva	Every	7134 Westbury Blvd.	West Bloomfield	MI	48322
Mark	Fobare	13065 Pearl Dr	Shelby Twp	MI	48315
Dave	Foley	174 Pleasant Lake Dr.	Waterford	MI	48327
Bernie	Gerber	29855 Old Bedford	Farmington Hills	MI	48331
James	Gill	4199 Kenirey Lane	Rochester	MI	48306
Jim	Grady	6145 Hickory Tree Trail	Bloomfield Hills	MI	48301
Edward	Hansen	1330 Waverly	White Lake	MI	48386
Thomas	Hardecki	4500 Baldwin Rd.	Auburn Hills	MI	48326
Michael	Hughes	1090 West Huron St.	Waterford	MI	48328
James	Huttenlocher	1007 West Huron St.	Waterford	MI	48328
Eric	Kosnic	1754 Chase Dr	Rochester	MI	48307
Ronald	Kowalski	3472 Car Dr	Commerce Twp	MI	48382
Dick	Long	8731 East Jefferson Ave	Detroit	MI	48214
John	Modetz	339 Walnut Boulevard	Rochester	MI	48307
Shelia	Mounts	735N. Pleasant Valley Rd.	Milford	MI	48380
Tom	Nash	38302 Pinebrook	Sterling Heights	MI	48310
David	Newlin	55810 Woodridge Dr.	Shelby Twp	MI	48316
Monte	Oberlee	3725 Locust Dr.	Oakland	MI	48363
Gary	O'Green	16664 Heatherwood Dr.	Clinton Twp	MI	48038
Peter	Perlman	3180 Park Forest Dr.	West Bloomfield	MI	48324
Dave	Putt	72011 Campground Rd	Bruce Twp	MI	48065
Pat	Rabaut Miller	P.O. Box 182344	Shelby Twp	MI	48318
Fred	Rosvold	650 Stoney Creek Rd.	Oakland	MI	48363
Paul Jude	Ruzinsky	3825 Hunt Club Ct.	Shelby Twp.	MI	48316
Gregory	Scofield	5151 Corporate Drive	Troy	MI	48098
Edward	Shea	35254 Braxton Court	Farmington Hills	MI	48335
Horst	Sherriff	755 West Big Beaver Road, Suite 2500	Troy	MI	48084
Marianne	Simancek	36475 Five Mile Rd.	Livonia	MI	48154
Bob	Sorge	38500 Mound Rd -Mail Zone 437-01-00	Sterling Heights	MI	48310
John	Strabel	2000 Town Center, 2330	Southfield	MI	48075
William	Thomas	12777 Red Bud Dr	Shelby Twp	MI	48315
Scott	Thornton	1751 East Lincoln Ave	Madison Heights	MI	48071
Rev. Harold	Weemhoff	5800 Thorny Ash	Rochester	MI	48306

Michigan Department of Energy, Labor & Economic Growth

Filing Endorsement

This is to Certify that the MERGER DOCUMENT

for

THE CLINTON VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA

ID NUMBER: 743371

received by facsimile transmission on August 17, 2009 is hereby endorsed

Filed on August 17, 2009 by the Administrator.

The document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.

Effective Date: October 1, 2009



In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 17TH day of August, 2009.

A handwritten signature in black ink, appearing to read "A. Shepherd", written in a cursive style.

, Deputy Director

Bureau of Commercial Services

BCS/CD-560 (Rev. 12/05)

MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH BUREAU OF COMMERCIAL SERVICES																			
Date Received	(FOR BUREAU USE ONLY)																		
	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.																		
<table border="1" style="width: 100%;"> <tr> <td colspan="3">Name</td> </tr> <tr> <td colspan="3">James R. Cambridge</td> </tr> <tr> <td colspan="3">Address</td> </tr> <tr> <td colspan="3">500 Woodward Avenue, Suite 2500</td> </tr> <tr> <td>City</td> <td>State</td> <td>Zip Code</td> </tr> <tr> <td>Detroit</td> <td>MI</td> <td>48226</td> </tr> </table>		Name			James R. Cambridge			Address			500 Woodward Avenue, Suite 2500			City	State	Zip Code	Detroit	MI	48226
Name																			
James R. Cambridge																			
Address																			
500 Woodward Avenue, Suite 2500																			
City	State	Zip Code																	
Detroit	MI	48226																	
EFFECTIVE DATE:																			
Expiration date for new assumed names: December 31,																			
Expiration date for transferred assumed names appear in item 6																			

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office.

CERTIFICATE OF MERGER / CONSOLIDATION
For use by Domestic Nonprofit Corporations
(Please read information and instructions on the last page)

Pursuant to the provisions of Act 162, Public Acts of 1982 (nonprofit corporations), the undersigned corporations execute the following Certificate:

1. **The Plan of Merger is as follows:**
 - (a) **The name of each constituent entity and its identification number is:**
Detroit Area Council, Boy Scouts of America (829431)
Clinton Valley Council, Inc., Boy Scouts of America (743371)
 - (b) **The name of the surviving corporation and its identification number is:**
Detroit Area Council, Boy Scouts of America (829431)
2. (a) **As to the Detroit Area Council, Boy Scouts of America ("DAC"):**
 - (i) **The name of the corporation is:**
Detroit Area Council, Boy Scouts of America
 - (ii) **A description of the members:**
The DAC is a non-stock, membership based Michigan nonprofit corporation.

{34584\1\DT403876.DOC;3}

There are three (3) classes of members of the DAC – active, honorary and associate members.

Associate members consist of chartered organization representatives and members at large. Chartered organization representatives represent organizations or community groups operating units. Members at large include persons chosen from the various business, civic, educational, labor, professional, social and religious interests of the community.

Active members may elect as associate members, persons desiring to maintain an active scouter membership without assignment to active service. In addition, the DAC may enroll as friends of scouting, persons desiring to be identified through their financial support and influence in expansion of the corporation’s program. Friends of scouting who satisfy the eligibility requirements may be elected as associate members.

Active members may elect as honorary members, persons whose election may further the scouting program.

(iii) The number, classification and voting rights of its members:

Only active members have a right to vote on a matter submitted to a vote of the members. Each active member has a vote. There are 460 active members in the DAC.

Associate members have no vote but may wear the uniform and insignia of lay members without office. There are six associate members in the DAC.

Honorary members have no vote. There are no honorary members in the DAC.

As to the Clinton Valley Council, Boy Scouts of America (“CVC”):

(i) The name of the corporation is:

Clinton Valley Council, Inc., Boy Scouts of America

(ii) A description of its members:

The CVC is a non-stock, membership based Michigan nonprofit corporation.

There are three (3) classes of members of the CVC – active, honorary and associate members.

Associate members consist of chartered organization representatives and members at large. Chartered organization representatives represent organizations or community groups operating units. Members at large include persons chosen from the various business, civic, educational, labor, professional, social and religious interests of the community.

Active members may elect as associate members, persons desiring to maintain an active scouter membership without assignment to active service. In addition, the CVC may enroll as friends of scouting, persons desiring to be identified through their financial support and influence in expansion of the corporation's program. Friends of scouting who satisfy the eligibility requirements may be elected as associate members.

Active members may elect as honorary members, persons who election may further the scouting program.

(iii) The number, classification and voting rights of its members:

Only active members have a right to vote on a matter submitted to a vote of the members. Each active member has a vote. There are 305 active members in the CVC.

Associate members have no vote but may wear the uniform and insignia of lay members without office. There are no associate members in the CVC.

Honorary members have no vote. There are 11 honorary members in the CVC.

(b) N/A

(c) The terms and conditions of the merger:

The merger of CVC and DAC shall be effective October 1, 2009 (the "Effective Time"). At the Effective Time, the CVC shall be merged with and into the DAC (the "Merger"). The DAC shall be the surviving corporation. From and after the Effective Time, the Merger shall have the effect set forth in the Act as follows:

- (i) The DAC and CVC shall be a single corporation. In the case of this Merger, the DAC shall be the single, surviving corporation;**
- (ii) The separate existence of the CVC shall cease. The separate existence of the surviving corporation shall continue;**

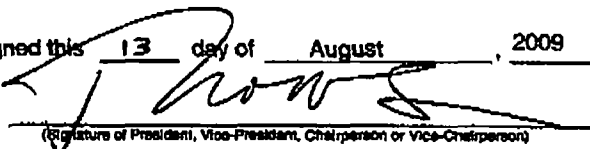
- (iii) The surviving corporation shall have all the rights, privileges, immunities and powers and shall be subject to all the duties and liabilities of a corporation under the Act;
- (iv) The surviving corporation shall have all of the rights, privileges, immunities and franchises, public or private, of each of the merging corporations; and all property, real, personal and mixed, and all debts due on whatever account, including subscriptions to shares, and all other choses in action;
- (v) All interests of or belonging to or due to each of the corporations merged, shall be considered to be transferred to and vested in the single corporation of the surviving corporation without further act or deed;
- (vi) The title to real estate, or any interest in real estate, vested in either corporation shall not revert or be in any way impaired because of the Merger;
- (vii) The surviving corporation shall thenceforth be responsible and liable for all liabilities and obligations of each of the corporations merged;
- (viii) A claim existing or action or proceeding pending by or against either corporation may be prosecuted as if the Merger had not taken place, or the surviving corporation may be substituted in its place; and
- (ix) The rights of creditors and a lien upon the property of such surviving corporation are not impaired by the Merger.

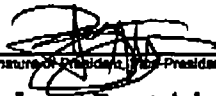
Immediately upon the Effective Time, each previous active member of the DAC and the CVC shall automatically be an active member of the surviving corporation, each previous associate member, if any, of the DAC and the CVC shall automatically be an associate member of the surviving corporation and each previous honorary member, if any, of the DAC and the CVC shall automatically be an honorary member of the surviving corporation, all subject to the rights, privileges and responsibilities of such membership as provided in the articles of incorporation and by-laws of the surviving corporation as the same may be amended or restated. As provided thereby, only the active members of the surviving corporation shall have a right to vote.

- (d) The restated articles of incorporation of the DAC in effect immediately prior to the Effective Time shall continue to be the articles of incorporation of the surviving corporation, except that Article I of the restated articles of incorporation of the DAC shall be amended to change the name of the surviving corporation to:

New Michigan Council

- 3. Each corporation has complied with the applicable provisions of the laws of the State of Michigan, the jurisdiction in which each is organized.
- 4. The Merger shall be effective October 1, 2009.
- 5. The plan of merger was approved by the executive board and the active members of each of the constituent corporations in accordance with Section 701 and 703(1) and (2) of the Act.

Signed this 13 day of August, 2009
 By 
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)
Thomas W. Linn, President
(Type or Print Name and Title)
Detroit Area Council, Boy Scouts of America
(Name of Corporation)

Signed this 13 day of August, 2009
 By 
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)
James Brent Adams, Jr., President
(Type or Print Name and Title)
Clinton Valley Council, Inc., Boy Scouts of America
(Name of Corporation)

Michigan Department of Energy, Labor & Economic Growth

Filing Endorsement

This is to Certify that the CERTIFICATE OF CORRECTION

for

THE CLINTON VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA

ID NUMBER: 743371

received by facsimile transmission on October 9, 2009 is hereby endorsed

Filed on October 9, 2009 by the Administrator.

The document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.

Effective Date: August 17, 2009



In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 9TH day of October, 2009.

A handwritten signature in black ink, appearing to read "J. Sheehan".

Director

Bureau of Commercial Services

BCSFD-STAR-408

MICHIGAN DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH BUREAU OF COMMERCIAL SERVICES		
Date Received	(FOR BUREAU USE ONLY) This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.	EFFECTIVE DATE:
Name James R. Cambridge		
Address 500 Woodward Avenue, Suite 2500		
City Detroit	State MI	

Document will be returned to the name and address you enter above. If not blank document will be mailed to the registered office.

CERTIFICATE OF CORRECTION OF CERTIFICATE OF MERGER/CONSOLIDATION
For use by Corporations and Limited Liability Companies
 (Please read information and instructions on last page)

Pursuant to the provisions of Act 284, Public Acts of 1972 (profit corporations), Act 162, Public Acts of 1992 (nonprofit corporations), or Act 23, Public Acts of 1993 (limited liability companies), the undersigned corporation or limited liability company executes the following Certificate:

- The name of the corporation: Clinton Valley Council, Inc., Boy Scouts of America
- The Identification Number assigned by the Bureau is 743371.
- The corporation is formed under the laws of the State of Michigan.
- That a Certificate of Merger/Consolidation was filed by the Bureau on August 17, 2009 and that said document requires correction.
- Describe the inaccuracy or defect contained in the above named document:
 - The first word of the third paragraph of Section 2(a)(ii) as to both the DAC and CVC should say "Active", not "Associate" in describing the first class of members - active members consisting of chartered organization representatives and members at large; and
 - The "a" in the second line of the first paragraph in Section 2(a)(iii) as to both DAC and CVC should say "one" in stating that each active member has one vote.
- The document is corrected as follows:
 - The first word of the third paragraph of Section 2(a)(ii) as to both the DAC and CVC is corrected to say "Active", not "Associate" in describing the first class of members - active members consisting of chartered organization representatives and members at large; and
 - The "a" in the second line of the first paragraph in Section 2(a)(iii) as to both DAC and CVC is corrected to say "one" in stating that each active member has one vote.
- This document is hereby executed in the same manner as the Act requires the document being corrected to be executed.


Signed this 30th day of September, 2009

By 
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)

Thomas W. Linn, President
(Type or Print Name and Title)

New Michigan Council (MCA Detroit Area Council, Boy Scouts of America)
(Name of Corporation)

Signed this 30th day of September, 2009

By 
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)

James Brent Adams, Jr., President
(Type or Print Name and Title)

Clinton Valley Council, Inc., Boy Scouts of America
(Name of Corporation)

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Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

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

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

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization Clinton Valley Council, Inc. Boy Scouts of America	Employer identification number 38-1357986
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 1100 County Center Drive W.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions Waterford, MI 48328-1903	

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

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

Steven W. Montgomery

- The books are in the care of ▶ **1100 County Center Drive, W., Waterford, MI - 48328**
Telephone No. ▶ **(248) 338-0035** FAX No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until May 15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year _____ or
▶ tax year beginning JAN 1, 2009, and ending SEP 30, 2009.

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

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

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