

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning 01-01-2005 and ending 12-31-2005

☐ Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return

☐ Amended return

☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
BOY SCOUTS OF AMERICA 87 NORTH FLORIDA COUNCIL

Number and street (or P O box if mail is not delivered to street address) Room/suite
521 S EDGEWOOD AVENUE

City or town, state or country, and ZIP + 4
JACKSONVILLE, FL 32205

D Employer identification number
59-0637816

E Telephone number
(904) 388-0591

F Accounting method ☐ Cash ☒ Accrual
☐ Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Web site: ▶ WWW.NFCBSA.ORG

J Organization type (check only one) ▶ ☒  501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☒ Yes ☐ No

I Group Exemption Number ▶ 1761

M Check ☒ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 4,296,842

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)				
Revenue	1	Contributions, gifts, grants, and similar amounts received		
	a	Direct public support	1a	1,564,609
	b	Indirect public support	1b	622,931
	c	Government contributions (grants)	1c	409,479
	d	Total (add lines 1a through 1c) (cash \$ 2,597,019 noncash \$)		
	2	Program service revenue including government fees and contracts (from Part VII, line 93) .		
	3	Membership dues and assessments		
	4	Interest on savings and temporary cash investments		
	5	Dividends and interest from securities		
	6a	Gross rents	6a	
	b	Less rental expenses	6b	
	c	Net rental income or (loss) (subtract line 6b from line 6a)		
	7	Other investment income (describe ▶)		
	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
	b	Less cost or other basis and sales expenses	8a	
	c	Gain or (loss) (attach schedule)	8b	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ of contributions reported on line 1a) 	9a	462,431
	b	Less direct expenses other than fundraising expenses	9b	189,124
	c	Net income or (loss) from special events (subtract line 9b from line 9a)		
	10a	Gross sales of inventory, less returns and allowances	10a	
	b	Less cost of goods sold	10b	
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		
	11	Other revenue (from Part VII, line 103)		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		
Expenses	13	Program services (from line 44, column (B))		
	14	Management and general (from line 44, column (C))		
	15	Fundraising (from line 44, column (D))		
	16	Payments to affiliates (attach schedule) 		
	17	Total expenses (add lines 16 and 44, column (A))		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		
	20	Other changes in net assets or fund balances (attach explanation) 		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		

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

Cat No 11282Y

Form 990 (2005)

Part II

Statement of Functional Expenses

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here ☐	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26	1,704,729	1,503,247	134,321
27	Pension plan contributions	27			
28	Other employee benefits	28	307,465	262,051	30,276
29	Payroll taxes	29	186,048	162,103	15,963
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	313,826	307,154	3,109
34	Telephone	34	37,508	33,368	2,760
35	Postage and shipping	35	17,476	15,004	970
36	Occupancy	36	367,823	361,832	4,110
37	Equipment rental and maintenance	37	23,219	20,912	1,538
38	Printing and publications	38	34,130	32,525	243
39	Travel	39	196,874	175,556	14,212
40	Conferences, conventions, and meetings	40	24,523	21,676	1,823
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	247,882	210,700	24,788
43	Other expenses not covered above (itemize)				
a	EXPENSES	43a			
b	PROFESSIONAL FEES	43b	46,953	22,214	23,538
c	ASSISTANCE TO INDIVIDUALS	43c	293,211	293,211	
d	RECOGNITION AWARDS	43d	92,964	78,801	4,252
e	INSURANCE	43e	95,550	83,057	8,329
f	OTHER EXPENSES	43f	143,693	128,100	5,210
g		43g			
44	Total functional expenses. Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	4,133,874	3,711,511	275,442

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ☐ **Yes** ☐ **No**

If "Yes," enter **(i)** the aggregate amount of these joint costs \$ _____, **(ii)** the amount allocated to Program services \$ _____, **(iii)** the amount allocated to Management and general \$ _____, and **(iv)** the amount allocated to Fundraising \$ _____

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

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

What is the organization's primary exempt purpose? ► SCOUTING AND RELATED ACTIVITIES	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a SCOUTING AND RELATED ACTIVITIES	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	3,711,511
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ► ☐	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	3,711,511

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year		
Assets	45	Cash—non-interest-bearing		1,799,369	45	950,822	
	46	Savings and temporary cash investments			46		
	47a	Accounts receivable	47a	95,715			
	b	Less allowance for doubtful accounts	47b		794	47c	95,715
	48a	Pledges receivable	48a				
	b	Less allowance for doubtful accounts	48b			48c	
	49	Grants receivable				49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a	Other notes and loans receivable (attach schedule)	51a				
	b	Less allowance for doubtful accounts	51b			51c	
	52	Inventories for sale or use				52	
	53	Prepaid expenses and deferred charges		179,985	53		70,693
	54	Investments—securities (attach schedule) ☒ Cost ☐ FMV				54	
		55a	Investments—land, buildings, and equipment basis	55a			
b		Less accumulated depreciation (attach schedule)	55b			55c	
56		Investments—other (attach schedule)				56	
57a		Land, buildings, and equipment basis	57a	7,128,931			
b		Less accumulated depreciation (attach schedule)	57b	2,521,439	4,555,120	57c	 4,607,492
58		Other assets (describe  _____)				58	
59		Total assets (must equal line 74) Add lines 45 through 58		6,535,268	59		5,724,722
Liabilities		60	Accounts payable and accrued expenses		87,533	60	21,397
		61	Grants payable			61	
	62	Deferred revenue		304,654	62	158,860	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a	Tax-exempt bond liabilities (attach schedule)				64a	
	b	Mortgages and other notes payable (attach schedule)		22,889	64b	 11,275	
	65	Other liabilities (describe  _____)				65	
66	Total liabilities Add lines 60 through 65		415,076	66		191,532	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74						
	67	Unrestricted		6,067,317	67	5,488,315	
	68	Temporarily restricted		52,875	68	44,875	
	69	Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74						
	70	Capital stock, trust principal, or current funds				70	
	71	Paid-in or capital surplus, or land, building, and equipment fund				71	
	72	Retained earnings, endowment, accumulated income, or other funds				72	
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		6,120,192	73		5,533,190
	74	Total liabilities and net assets / fund balances Add lines 66 and 73		6,535,268	74		5,724,722

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return <i>(See the instructions.)</i>					
a	Total revenue, gains, and other support per audited financial statements			a	4,107,718
b	Amounts included on line a but not on line 12				
1	Net unrealized gains on investments	b1			
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify) _____	b4			
	Add lines b1 through b4			b	
c	Subtract line b from line a			c	4,107,718
d	Amounts included on line 12, but not on line a				
1	Investment expenses not included on line 6b	d1			
2	Other (specify) _____	d2			
	Add lines d1 and d2			d	
e	Total revenue (line 12) Add lines c and d ▶			e	4,107,718

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return					
a	Total expenses and losses per audited financial statements			a	4,180,577
b	Amounts included on line a but not on line 17				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on line 20	b2			
3	Losses reported on line 20	b3			
4	Other (specify) _____	b4			
	Add lines b1 through b4			b	
c	Subtract line b from line a			c	4,180,577
d	Amounts included on line 17, but not on line a :				
1	Investment expenses not included on line 6b	d1			
2	Other (specify) _____	d2			
	Add lines d1 and d2			d	
e	Total expenses (line 17) Add lines c and d ▶			e	4,180,577

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) <i>(See the instructions.)</i>				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
See Additional Data Table				

Part V-A		Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>		Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings				
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) .			75b	No
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? Note. Related organizations include section 509(a)(3) supporting organizations If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization			75c	No
d	Does the organization have a written conflict of interest policy?			75d	No

Part V-B

Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances

Part VI		Other Information <i>(See the instructions.)</i>		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity			76	No
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes			77	No
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			78a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?			78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement			79	No
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?			80a	Yes
b	If "Yes," enter the name of the organization ► BOY SCOUTS OF AMERICA TRUST _____ and check whether it is ☒ exempt or ☐ nonexempt				
81a	Enter direct or indirect political expenditures (See line 81 instructions)			81a	
b	Did the organization file Form 1120-POL for this year?			81b	No

Part VII

Other Information (continued)

Yes

No

82a

Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?

82a

No

b

If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III).

82b

83a

Did the organization comply with the public inspection requirements for returns and exemption applications?

83a

Yes

b

Did the organization comply with the disclosure requirements relating to quid pro quo contributions?

83b

84a

Did the organization solicit any contributions or gifts that were not tax deductible?

84a

No

b

If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

84b

85

501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?

85a

b

Did the organization make only in-house lobbying expenditures of \$2,000 or less?

85b

If "Yes," was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year.

c

Dues assessments, and similar amounts from members

85c

d

Section 162(e) lobbying and political expenditures

85d

e

Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices

85e

f

Taxable amount of lobbying and political expenditures (line 85d less 85e)

85f

g

Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?

85g

h

If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?

85h

86

501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12

86a

b

Gross receipts, included on line 12, for public use of club facilities

86b

87

501(c)(12) orgs. Enter a Gross income from members or shareholders

87a

b

Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)

87b

88

At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX.

88

No

89a

501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955

b

501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.

89b

No

c

Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.

d

Enter Amount of tax on line 89c, above, reimbursed by the organization.

90a

List the states with which a copy of this return is filed.

b

Number of employees employed in the pay period that includes March 12, 2005 (See instructions).

90b

48

91a

The books are in care of JOHN E REESOR Telephone no (904) 388-0591

521 S EDGEWOOD AVE

Located at JACKSONVILLE, FL ZIP + 4 32205

b

At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

91b

Yes

No

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.

c

At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

No

If "Yes," enter the name of the foreign country.

92

Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year.

92

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

Note: Enter gross amounts unless otherwise indicated.

		Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93	Program service revenue					
a	CAMPING REVENUE					439,502
b	ACTIVITY REVENUE					554,213
c						
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					
95	Interest on savings and temporary cash investments			14	22,714	
96	Dividends and interest from securities . . .					
97	Net rental income or (loss) from real estate					
a	debt-financed property					
b	non debt-financed property					
98	Net rental income or (loss) from personal property					
99	Other investment income					
100	Gain or (loss) from sales of assets other than inventory					
101	Net income or (loss) from special events . .			1	273,307	
102	Gross profit or (loss) from sales of inventory					
103	Other revenue a MISCELLANEOUS OPERATING FUND					213,811
b	MISCELLANEOUS CAPITAL FUND					7,152
c						
d						
e						
104	Subtotal (add columns (B), (D), and (E)) . . .				296,021	1,214,678
105	Total (add line 104, columns (B), (D), and (E))					1,510,699

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

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

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	PROVIDING ENVIRONMENT TO CONDUCT SCOUTING AND RELATED ACTIVITIES
93B	SAME AS ABOVE
103	SAME AS ABOVE

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

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

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

Signature of officer

2006-04-25

Date

JOHN REESOR SCOUT EXECUTIVE

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

R BRUCE SHEALY

Firm's name (or yours if self-employed), address, and ZIP + 4

RALSTON & COMPANY PA CPA

8777 SAN JOSE BLVD BLDG E

JACKSONVILLE, FL 322174213

Date

2006-04-25

Check if self-employed

☐

Preparer's SSN or PTIN (See Gen Inst W)

EIN

Phone no (904) 730-0440

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2005

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

Name of the organization
BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL

Employer identification number

59-0637816

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
CHARLES HERRERA 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	DIR OF FIELD SERVIC 40 00	79,739	0	0
ALLEN EGGLESTON 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	FIELD DIRECTOR 40 00	58,221	0	0
MICHAEL SANDIFER 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	FIELD DIRECTOR 40 00	56,422	0	0
MICHAEL STEWART 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	FIELD DIRECTOR 40 00	54,259	0	0
BRIAN PATTERSON 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	FIELD DIRECTOR 40 00	50,212	0	0
Total number of other employees paid over \$50,000				

Part II-A

Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual or firms). If there are none, enter "None.")

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

Part II-B

Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page X for instructions.)

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

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

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)									
The organization is not a private foundation because it is (Please check only ONE applicable box)									
5	☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)								
6	☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)								
7	☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)								
8	☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)								
9	☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____								
10	☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)								
11a	☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)								
11b	☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)								
12	☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)								
13	☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization ► ☐ Type 1 ☐ Type 2 ☐ Type 3								
	Provide the following information about the supported organizations (see page 5 of the instructions)								
	<table><tr><th>(a) Name(s) of supported organization(s)</th><th>(b) Line number from above</th></tr><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr></table>	(a) Name(s) of supported organization(s)	(b) Line number from above						
(a) Name(s) of supported organization(s)	(b) Line number from above								
14	☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)								

Part IV-A

Support Schedule

(Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)		(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15	Gifts, grants, and contributions received (Do not include unusual grants See line 28)	2,370,528	2,297,134	2,650,207	2,593,371	9,911,240
16	Membership fees received					0
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	1,139,073	997,397	1,388,332	1,212,657	4,737,459
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	32,538	23,458	15,551	44,670	116,217
19	Net income from unrelated business activities not included in line 18					0
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21	The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22	Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	152,661	172,370	157,238	128,533	610,802
23	Total of lines 15 through 22	3,694,800	3,490,359	4,211,328	3,979,231	15,375,718
24	Line 23 minus line 17	2,555,727	2,492,962	2,822,996	2,766,574	10,638,259
25	Enter 1% of line 23	36,948	34,904	42,113	39,792	
26	Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24				26a	212,765
b	Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts				26b	
c	Total support for section 509(a)(1) test Enter line 24, column (e)				26c	10,638,259
d	Add Amounts from column (e) for lines	18 116,217	19 0		26d	727,019
		22	26 b		26e	9,911,240
e	Public support (line 26c minus line 26d total)				26f	93 17 %
f	Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27	Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " Do not file this list with your return. Enter the sum of such amounts for each year (2004) (2003) (2002) (2001)					
b	For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2004) (2003) (2002) (2001)					
c	Add Amounts from column (e) for lines	15 17	16 20	21	27c	
d	Add Line 27a total		and line 27 b total		27d	
e	Public support (line 27c total minus line 27d total)				27e	
f	Total support for section 509(a)(2) test Enter amount from line 23, column (e)				27f	
g	Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g	
h	Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h	
28	Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					

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

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

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

Part VI-A

Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check  **a** ☐ if the organization belongs to an affiliated group

Check  **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

4-Year Averaging Period Under Section 501(h)

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

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

Part VI-B

Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

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

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

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

	Yes	No
(i) Cash		No
(ii) Other assets		No
b Other transactions		
(i) Sales or exchanges of assets with a noncharitable exempt organization		No
(ii) Purchases of assets from a noncharitable exempt organization		No
(iii) Rental of facilities, equipment, or other assets		No
(iv) Reimbursement arrangements		No
(v) Loans or loan guarantees		No
(vi) Performance of services or membership or fundraising solicitations		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees		No

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

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

Schedule A (Form 990 or 990-EZ) 2005

TY 2005 Land etc. Schedule

Name: BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL

EIN: 59-0637816

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
LAND	846,670		
BUILDINGS	5,363,638		
FURN & EQUIPMENT	559,732		
VEHICLES	130,417		
AQUATIC EQUIPMENT	228,474		
CONSTRUCTION IN PROGRESS			
ACCUMULATED DEPRECIATION		2,521,439	2,521,439

TY 2005 Mortgages and Notes Payable Schedule

Name: BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL

EIN: 59-0637816

Total Mortgage Amount:

Item No.	1
Lender's Name	DEX IMAGING
Lender's Title	
Relationship to Insider	
Original Amount of Loan	34712
Balance Due	11275
Date of Note	2003-10
Maturity Date	2006-12
Repayment Terms	MONTHLY INSTALLMENTS
Interest Rate	0.0600
Security Provided by Borrower	COPIERS AND PRINTERS
Purpose of Loan	CAPITAL LEASE OF COPIERS AND PRINTE
Description of Lender Consideration	
Consideration FMV	

TY 2005 Other Changes in Net Assets Schedule

Name: BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL
EIN: 59-0637816

Description	Amount
INTERFUND TRANSFER	-514,142
ROUNDING	-1

TY 2005 Payments to Affiliates Schedule

Name: BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL

EIN: 59-0637816

Name	Address	Amount	Purpose
BOY SCOUTS OF AMERICA		46,703	CHARTER\NATIONAL SVC

TY 2005 Special Events Schedule

Name: BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL

EIN: 59-0637816

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
POPCORN SALE	462,431		462,431	189,124	273,307
TOTAL	462,431		462,431	189,124	273,307

TY 2005 Self Dealing Statement

Name: BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL

EIN: 59-0637816

Line Number	Explanation
2d	JOHN E REESOR

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ROBERT F SPOHRER 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
MAURICE STERLING 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP PROGRAM 1 00	0	0	0
JOHN STROM 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP FINANCE 1 00	0	0	0
GERALD B TJOFAT 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
WILLIAM W GAY SR 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
CURTIS L HART 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
WILLIAM C MCCAMY 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP DISTRICT 1 00	0	0	0
JAMES E MCCOLLUM 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
MICHAEL J MCKENNY 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP MEMBERSHI 1 00	0	0	0
WILLIAM R MORROW 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	COUNCIL TREA 1 00	0	0	0
ROBERT B PARRISH ESQ 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	COUNCIL ATTO 1 00	0	0	0
DONAL M PARTRIDGE JR 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP PROPERTY 1 00	0	0	0
PERCY ROSENBLOOM III 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
DAVID SILLICK 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	COUNCIL COMM 1 00	0	0	0

Additional Data

Software ID:
Software Version:
EIN: 59-0637816
Name: BOY SCOUTS OF AMERICA 87 NORTH
FLORIDA COUNCIL

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
JOHN E REESOR 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	SCOUT EXECUT 40 00	147,359	0	0
BARRY ALLRED 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	COUNCIL PRES 1 00	0	0	0
STEVE BACALIS 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP LEARNING 1 00	0	0	0
MICHAEL T BOYLAN 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP ADMINISTR 1 00	0	0	0
THOMAS W BROWN 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
TERRY CRAWFORD 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
WILLIAM M D'ANTIGNAC 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	PAST PRESIDE 1 00	0	0	0
JACK DEMETREE 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0
BEN T FRANKLIN JR 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	VP ENDOWNMEN 1 00	0	0	0
KAREN GALLAGHER 521 S EDGEWOOD AVE JACKSONVILLE, FL 32205	AT-LARGE 1 00	0	0	0