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CLIENT'S COPY

October 30, 2025

Greater Los Angeles Area Council,
Boy Scouts of America
2333 Scout Way
Los Angeles, CA 90026-4912
Attention: Maricela Gonzalez-Orendain

Dear, Maricela

Enclosed are the original and one copy of the 2024 exempt organization returns, as follows...

2024 Form 990

2024 California Form 199

2024 California Form RRF-1

Please review the return for completeness and accuracy.

We prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Michael J Peterson, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

Greater Los Angeles Area Council,
Boy Scouts of America
2333 Scout Way
Los Angeles, CA 90026-4912

Prepared By:

Wipfli Advisory LLC
1502 London Road, Suite 200
Duluth, MN 55812

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

We recommend that returns be mailed certified mail, return receipt requested with the stamp validated at a postal station in order to have proof of timely mailing.

Internal Revenue Code Section 6104(d) requires that Form 990 should be made available for public inspection during regular business hours at the organization's principal office. The return must also be available for public inspection at any regional or district offices having three or more employees. Inspection of this return must be allowed for three years from the due date specified above. The inspection requirement applies to all portions of the return except for the names and addresses of any contributors to the organization. The inspection requirement also applies to your organization's application for tax-exempt status (Form 1023 or 1024) and the Internal Revenue Service determination letter approving exempt status.

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. GREATER LOS ANGELES AREA COUNCIL, BOY SCOUTS OF AMERICA	Taxpayer identification number (TIN) 95-1643982
	Number, street, and room or suite no. If a P.O. box, see instructions. 2333 SCOUT WAY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOS ANGELES, CA 90026-4912	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **SUZETTE MAJOR**
2333 SCOUT WAY - LOS ANGELES, CA 90026-4912

Telephone No. **213-413-4400** 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **24** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

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

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

Form **8868** (Rev. 1-2025)

Form **990**

Department of the Treasury
Internal Revenue Service

**** PUBLIC DISCLOSURE COPY ****
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning and ending

B Check if applicable:

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

C Name of organization

**GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Doing business as **GREATER LOS ANGELES SCOUTING**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2333 SCOUT WAY

City or town, state or province, country, and ZIP or foreign postal code
LOS ANGELES, CA 90026-4912

F Name and address of principal officer: **MARICELA GONZALEZ
SAME AS C ABOVE**

D Employer identification number

95-1643982

E Telephone number

213-413-4400

G Gross receipts \$ **14,855,823.**

H(a) Is this a group return

for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number **1761**

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

J Website: **WWW.GLAACBSA.ORG**

K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other

L Year of formation: **1915** **M** State of legal domicile: **CA**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: GREATER LA SCOUTING PROVIDES UNMATCHED LEADERSHIP DEVELOPMENT AND CHARACTER BUILDING
	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) 37
	4	Number of independent voting members of the governing body (Part VI, line 1b) 37
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a) 163
	6	Total number of volunteers (estimate if necessary) 4402
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 1,174,399.
	9	Program service revenue (Part VIII, line 2g) 4,795,338.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 708,475.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,291,581.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 7,969,793.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4) 0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 4,010,327.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 17,957.
b		Total fundraising expenses (Part IX, column (D), line 25) 592,443.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 7,810,117.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 11,972,847.
19		Revenue less expenses. Subtract line 18 from line 12 -4,003,054.
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 51,260,032.
	21	Total liabilities (Part X, line 26) 4,973,436.
	22	Net assets or fund balances. Subtract line 21 from line 20 46,286,596.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	MARICELA GONZALEZ, ACTING SCOUT EXECUTIVE/CEO Type or print name and title				
Paid Preparer Use Only	Preparer's name MICHAEL J PETERSON, CPA	Preparer's signature MICHAEL J PETERSON,	Date 10/30/25	Check if self-employed <input type="checkbox"/>	PTIN P01833529
	Firm's name WIPFLI ADVISORY LLC	Firm's EIN 39-3647910	Phone no. 218.722.4705		
Firm's address 1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812					

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

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

432001 12-10-24

Form **990** (2024)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA

Form 990 (2024)

95-1643982 Page **2**

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

GREATER LA SCOUTING PROVIDES UNMATCHED LEADERSHIP DEVELOPMENT AND CHARACTER BUILDING OPPORTUNITIES FOR ALL YOUTH AGES FIVE TO 21 VIA TRANSFORMATIONAL OUTDOOR ACTIVITIES AND NATIONALLY RECOGNIZED PROGRAMS.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 7,098,704. including grants of \$ 207,157.) (Revenue \$ 4,804,975.)

IN 2024, GREATER LOS ANGELES SCOUTING EMPOWERED MORE THAN 12,000 GIRLS AND BOYS AGES 5-20 THROUGH AMERICA'S PREMIER YOUTH LEADERSHIP AND CHARACTER DEVELOPMENT PROGRAM. OUR UNMATCHED OUTDOOR ADVENTURES, CAMPS, AND PROGRAMS PROVIDED TRANSFORMATIVE EXPERIENCES THAT SHAPE TOMORROW'S LEADERS. BY FOSTERING MEANINGFUL CONNECTIONS AMONG YOUTH, PARENTS, AND COMMUNITY ORGANIZATIONS, SCOUTING HELPS YOUNG PEOPLE BUILD STRONG VALUES AND ESSENTIAL LIFE SKILLS. OPERATING FOUR CAMP FACILITIES, WE INTRODUCE THOUSANDS EACH YEAR TO THE WONDERS OF THE GREAT OUTDOORS, INSTILLING SELF-CONFIDENCE, PRIDE IN PERSONAL ACHIEVEMENT, AND A LIFELONG LOVE OF ADVENTURE.

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

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

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses 7,098,704.

Form **990** (2024)

**GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Form 990 (2024)

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Form 990 (2024)

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 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>	23 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 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) 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>	25a	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>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	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>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
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>	36	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>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 24	
b Enter the number of Forms W-2G included on 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?	1c	

**GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Form 990 (2024)

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Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
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 163		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
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)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
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?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring 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		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

**GREATER LOS ANGELES AREA COUNCIL,
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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 on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 37 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent 1b 37			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	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 on Schedule O	9		X

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

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

Section C. Disclosure

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
SUZETTE MAJOR - 213-413-4400
2333 SCOUT WAY, LOS ANGELES, CA 90026-4912

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT KURKJIAN SCOUT EXECUTIVE/CEO/SECRETARY	40.00			X				349,017.	0.	13,152.
(2) SUZETTE E. MAJOR DIRECTOR OF FINANCE & BUSINESS OPERA	40.00				X			160,762.	0.	5,877.
(3) MARICELA GONZALEZ ASSISTANT SCOUT EXECUTIVE	40.00				X			103,961.	0.	20,513.
(4) STEVE ROTHANS COUNCIL PRESIDENT & CHAIRMAN	10.00	X		X				0.	0.	0.
(5) CRAIG S. SNODGRASS COUNCIL COMMISSIONER	10.00	X		X				0.	0.	0.
(6) STEWART C. CUSHMAN VICE PRESIDENT, CAMPING & PROPERTIES	1.00	X		X				0.	0.	0.
(7) WILLIAM S. JAMESON VICE PRESIDENT, DEVELOPMENT	1.00	X		X				0.	0.	0.
(8) ERIC ARENTSEN VICE PRESIDENT, DISTRICT OPERATIONS	1.00	X		X				0.	0.	0.
(9) JOHN E. ORSWELL VICE PRESIDENT, EXPLORING	1.00	X		X				0.	0.	0.
(10) J. STEPHEN SINCLAIR VICE PRES., BOARD AFFAIRS	1.00	X		X				0.	0.	0.
(11) STEVEN M. CRAIG VICE PRESIDENT, PROGRAM	1.00	X		X				0.	0.	0.
(12) ERIC SCHIRDING VICE PRESIDENT, RISK MANAGEMENT	1.00	X		X				0.	0.	0.
(13) PRISCILLA HERNANDEZ VICE PRESIDENT, MEMBERSHIP	1.00	X		X				0.	0.	0.
(14) ROBERT F. SCOULAR VP GENERAL COUNSEL & PAST PRESIDENT	1.00	X		X				0.	0.	0.
(15) WILLIAM A. SHAW VICE PRESIDENT, INVESTMENTS	1.00	X		X				0.	0.	0.
(16) SCOTT CARRANO TREASURER	1.00	X		X				0.	0.	0.
(17) JOHN O. JOHNSON IMMEDIATE PAST PRESIDENT	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GLENN T. AULT SP. COUNSEL TO B. CHAIR & PAST PRES.	1.00	X						0.	0.	0.
(19) C. THOMAS HARTMAN, JR. SP. COUNSEL TO B. CHAIR & PAST PRES.	1.00	X						0.	0.	0.
(20) PAUL D. MCNULTY SP. COUNSEL TO B. CHAIR & PAST PRES.	1.00	X						0.	0.	0.
(21) ROSS M. ARNOLD DIRECTOR	1.00	X						0.	0.	0.
(22) PHILIP T. ATTALLA DIRECTOR	1.00	X						0.	0.	0.
(23) DAVID W. BERKUS DIRECTOR & PAST PRESIDENT	1.00	X						0.	0.	0.
(24) MICHAEL P. BIRKHOLM DIRECTOR	1.00	X						0.	0.	0.
(25) RICHARD S. BREEN DIRECTOR	1.00	X						0.	0.	0.
(26) MARTHA CAMPBELL DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								613,740.	0.	39,542.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								613,740.	0.	39,542.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 3

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
GOOD PR GROUP, 3672 PIRATE CIR, HUNTINGTON BEACH, CA 92649-2509	DEVELOPMENT & FUNDRAISING EVENTS	143,039.
7 MARCELO'S MEXICAN CAFE 1757 COLFAX DR, LEMON GROVE, CA 91946-4102	PREPARING & COOKING AT HUBERT EATON SCO	127,261.
MATTHEW THORNTON 520 WINDING WAY, MARSHALL, MI 49068-9654	INTERIM DIRECTOR OF CAMPING & PROPERTIES	120,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 3

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) BRUCE G. DAVIS DIRECTOR	1.00	X						0.	0.	0.
(28) WILLIAM H. DEWITT, II DIRECTOR	1.00	X						0.	0.	0.
(29) WILLIAM DREWES DIRECTOR	1.00	X						0.	0.	0.
(30) RICK GIBSON DIRECTOR (THRU JUNE 2024)	1.00	X						0.	0.	0.
(31) ROBERT J. GIERAT DIRECTOR	1.00	X						0.	0.	0.
(32) SUKO GOTOH DIRECTOR	1.00	X						0.	0.	0.
(33) NORA T. LIU DIRECTOR	1.00	X						0.	0.	0.
(34) SHANNON L. MCINTOSH DIRECTOR	1.00	X						0.	0.	0.
(35) SUSAN PORTER GRIEGO DIRECTOR	1.00	X						0.	0.	0.
(36) STEPHEN L. SALYARDS DIRECTOR	1.00	X						0.	0.	0.
(37) RON SANTAROSA DIRECTOR	1.00	X						0.	0.	0.
(38) NORBERT SCHNABEL DIRECTOR	1.00	X						0.	0.	0.
(39) DARIN M. SORRELS DIRECTOR	1.00	X						0.	0.	0.
(40) NICHOLAS H. STONNINGTON, JR. DIRECTOR	1.00	X						0.	0.	0.
(41) H. DAVID WHITESEL DIRECTOR	1.00	X						0.	0.	0.
(42) PAUL W. WONG DIRECTOR (THRU APRIL 2024)	1.00	X						0.	0.	0.
(43) WILLIAM J. ZAK, JR. DIRECTOR (THRU APRIL 2024)	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	40.					
	b Membership dues	1b						
	c Fundraising events	1c	429,219.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	68,580.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	977,796.					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f							1,475,635.
Program Service Revenue	2 a CAMP FEES	Business Code						
		713990		2,467,582.	2,467,582.			
	b PROGRAM FEES	713990		975,828.	975,828.			
	c ACTIVITY FEES	713990		181,936.	181,936.			
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			3,625,346.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			623,894.			623,894.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real 375,423.					
	b Less: rental expenses ...	6b	0.					
	c Rental income or (loss)	6c	375,423.					
	d Net rental income or (loss)			375,423.	375,423.			
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities 356,297.	(ii) Other 6752234.				
	b Less: cost or other basis and sales expenses	7b	804,830.	2929873.				
	c Gain or (loss)	7c	-448,533.	3822361.				
	d Net gain or (loss)			3,373,828.			3373828.	
	8 a Gross income from fundraising events (not including \$ 429,219. of contributions reported on line 1c). See Part IV, line 18	8a	91,620.					
	b Less: direct expenses	8b	260,112.					
	c Net income or (loss) from fundraising events			-168,492.			-168,492.	
	9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a	1,270,471.						
b Less: cost of goods sold	10b	751,168.						
c Net income or (loss) from sales of inventory			519,303.	519,303.				
Miscellaneous Revenue	11 a PARTICIPANT INSURANCE COVERAGE	Business Code						
		900099		4,725.	4,725.			
	b							
	c							
	d All other revenue	900099		280,178.	280,178.			
	e Total. Add lines 11a-11d			284,903.				
12 Total revenue. See instructions			10,109,840.	4,804,975.	0.	3829230.		

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Part IX Statement of Functional Expenses

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

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

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 domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	207,157.	207,157.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	362,169.	243,834.	101,204.	17,131.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,629,619.	1,770,748.	755,569.	103,302.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	291,189.	255,299.	21,953.	13,937.
9 Other employee benefits	205,420.	180,196.	15,489.	9,735.
10 Payroll taxes	252,903.	191,031.	53,750.	8,122.
11 Fees for services (nonemployees):				
a Management				
b Legal	19,200.	14,160.	2,054.	2,986.
c Accounting	95,004.	70,082.	10,159.	14,763.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	163,783.			163,783.
f Investment management fees	145,001.		145,001.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	471,655.	408,562.	9,845.	53,248.
12 Advertising and promotion	31,460.	4,389.	210.	26,861.
13 Office expenses	263,725.	195,422.	10,758.	57,545.
14 Information technology	133,885.	100,940.	12,091.	20,854.
15 Royalties				
16 Occupancy	887,286.	832,912.	22,164.	32,210.
17 Travel	163,485.	150,476.	3,622.	9,387.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	30,002.	28,463.	539.	1,000.
20 Interest	167.	167.		
21 Payments to affiliates	143,360.	143,360.		
22 Depreciation, depletion, and amortization	1,175,944.	1,155,828.	8,199.	11,917.
23 Insurance	274,053.	248,913.	10,248.	14,892.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	737,131.	719,427.	2,608.	15,096.
b EQUIPMENT RENT AND MAIN	136,848.	129,536.	2,981.	4,331.
c RECOGNITION AWARDS	35,559.	24,659.	957.	9,943.
d				
e All other expenses	25,466.	23,143.	923.	1,400.
25 Total functional expenses. Add lines 1 through 24e	8,881,471.	7,098,704.	1,190,324.	592,443.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,043,592.	1	1,446,463.
	2 Savings and temporary cash investments	391,827.	2	
	3 Pledges and grants receivable, net	2,100.	3	20,250.
	4 Accounts receivable, net	295,681.	4	121,718.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	2,818,334.	7	
	8 Inventories for sale or use	273,487.	8	366,718.
	9 Prepaid expenses and deferred charges	99,487.	9	123,458.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	31,590,785.		
	b Less: accumulated depreciation	9,381,805.		
		24,752,813.	10c	22,208,980.
	11 Investments - publicly traded securities	17,274,458.	11	22,104,197.
	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	3,308,253.	15	3,162,392.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	51,260,032.	16	49,554,176.	
Liabilities	17 Accounts payable and accrued expenses	709,236.	17	328,705.
	18 Grants payable		18	
	19 Deferred revenue	291,231.	19	212,915.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	228,711.	21	343,332.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,618,865.	23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	125,393.	25	128,779.
	26 Total liabilities. Add lines 17 through 25	4,973,436.	26	1,013,731.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	23,960,431.	27	26,149,001.
	28 Net assets with donor restrictions	22,326,165.	28	22,391,444.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	46,286,596.	32	48,540,445.
	33 Total liabilities and net assets/fund balances	51,260,032.	33	49,554,176.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,109,840.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,881,471.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,228,369.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	46,286,596.
5	Net unrealized gains (losses) on investments	5	1,233,969.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-42,971.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-165,518.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	48,540,445.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or 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 on Schedule O.	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form **990** (2024)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Employer identification number
95-1643982

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

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

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3068801.	2984950.	2601942.	1174399.	1388495.	11218587.
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	210,000.	210,000.	210,000.	210,000.	210,000.	1050000.
4 Total. Add lines 1 through 3	3278801.	3194950.	2811942.	1384399.	1598495.	12268587.
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)						113,658.
6 Public support. Subtract line 5 from line 4.						12154929.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	3278801.	3194950.	2811942.	1384399.	1598495.	12268587.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	547,290.	1484247.	2750515.	1156959.	999,317.	6938328.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			110,178.			110,178.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						19317093.
12 Gross receipts from related activities, etc. (see instructions)					12	23,556,131.

13 First 5 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 2024 (line 6, column (f), divided by line 11, column (f))	14	62.92	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	61.86	%
16a 33 1/3% support test - 2024. 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 - 2023. 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 - 2024. 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 VI 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 - 2023. 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 VI 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"/>

Schedule A (Form 990) 2024

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 on 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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Schedule A (Form 990) 2024

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Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) .			
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2024

GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA

Schedule A (Form 990) 2024

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

This image shows a single page of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page, leaving small margins at the top and bottom. There are no vertical margin lines, text, or other markings on the page.

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA

Employer identification number

95-1643982

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA

Employer identification number

95-1643982

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>75,414.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>68,580.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>32,390.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>30,005.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>30,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

95-1643982

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Name of organization

GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA

Employer identification number

95-1643982

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization **GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Employer identification number
95-1643982

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X \$

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

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) (Rev. 12-2024)

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 make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	16,958,150.	15,665,078.	22,993,953.	19,993,228.	19,498,860.
b Contributions	8,127,799.	206,961.	140,333.	8,056.	7,863.
c Net investment earnings, gains, and losses	1,212,415.	1,889,611.	-3,260,168.	3,814,418.	1,347,794.
d Grants or scholarships					
e Other expenditures for facilities and programs	853,206.	803,500.	4,201,500.	819,949.	853,856.
f Administrative expenses	144,712.		7,540.	1,800.	7,433.
g End of year balance	25,300,446.	16,958,150.	15,665,078.	22,993,953.	19,993,228.

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

a Board designated or quasi-endowment 17.0000 %

b Permanent endowment .0000 %

c Term endowment 83.0000 %

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

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

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		761,064.		761,064.
b Buildings		26,813,279.	7,130,709.	19,682,570.
c Leasehold improvements		1,806,609.	825,821.	980,788.
d Equipment		2,185,736.	1,425,275.	760,461.
e Other		24,097.		24,097.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				22,208,980.

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN PERPETUAL TRUSTS	2,645,096.
(2) BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUSTS	190,305.
(3) GIFT ANNUITIES RECEIVABLE	42,335.
(4) LAND HELD FOR SALE	155,746.
(5) RIGHT-OF-USE (ROU) ASSET - OPERATING LEASES	90,687.
(6) RIGHT-OF-USE (ROU) ASSET - FINANCE LEASES	38,223.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	3,162,392.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITIES	90,328.
(3) FINANCE LEASE LIABILITIES	38,451.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	128,779.

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

Schedule D (Form 990) (Rev. 12-2024)

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

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

1	Total revenue, gains, and other support per audited financial statements	1	12,008,026.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,233,969.
b	Donated services and use of facilities	2b	974,736.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-165,518.
e	Add lines 2a through 2d	2e	2,043,187.
3	Subtract line 2e from line 1	3	9,964,839.
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	145,001.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	145,001.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	10,109,840.

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

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

1	Total expenses and losses per audited financial statements	1	9,711,206.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	974,736.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	974,736.
3	Subtract line 2e from line 1	3	8,736,470.
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	145,001.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	145,001.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	8,881,471.

Part XIII Supplemental Information

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

PART IV, LINE 2B:

THE COUNCIL ACTS AS THE FISCAL SPONSOR FOR VARIOUS OTHER SCOUTING UNITS. AS THE FISCAL SPONSOR, THE COUNCIL COORDINATES THE FINANCIAL ACTIVITIES, THROUGH THE RECEIPT AND DISBURSEMENT OF FUNDS, ON BEHALF OF THE VARIOUS UNITS. REVENUE AND EXPENSES ARE NOT RECOGNIZED IN THE ACCOMPANYING STATEMENTS OF ACTIVITIES. CASH RECEIPTS IN EXCESS OF DISBURSEMENTS ARE REFLECTED IN THE CUSTODIAL ACCOUNTS LIABILITY IN THE STATEMENTS OF FINANCIAL POSITION.

PART V, LINE 4:

THE COUNCIL'S BOARD OF DIRECTORS HAS DEVELOPED A SPENDING POLICY THAT DISTRIBUTES A SPECIFIC PAYOUT RATE OF THE ENDOWMENT BASE TO SUPPORT THE COUNCIL'S PROGRAMS. SUCH A POLICY ALLOWS FOR GREATER PREDICTABILITY OF SPENDABLE INCOME FOR BUDGETING PURPOSES AND FOR GRADUAL STEADY GROWTH FOR THE SUPPORT OF OPERATIONS BY THE ENDOWMENT. IN ADDITION, THIS POLICY MINIMIZES THE INVADING OF PRINCIPAL OVER THE LONG-TERM.

PART X, LINE 2:

THE COUNCIL ASSESSES WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION OF THE TECHNICAL MERITS OR THE POSITION, ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION. IF THE TAX POSITION DOES NOT MEET THE MORE LIKELY THAN NOT RECOGNITION THRESHOLD, THE BENEFIT OF THE TAX POSITION IS NOT RECOGNIZED IN THE FINANCIAL STATEMENTS. THE COUNCIL RECORDED NO ASSETS OR LIABILITIES FOR UNCERTAIN TAX POSITIONS OR UNRECOGNIZED TAX BENEFITS.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF CHARITABLE REMAINDER TRUSTS	26,649.
CHANGE IN VALUE OF PERPETUAL TRUSTS	-185,633.
CHANGE IN VALUE OF GIFT ANNUITIES RECEIVABLE	-6,534.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-165,518.

Empty lines for supplemental information.

SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization GREATER LOS ANGELES AREA COUNCIL, BOY SCOUTS OF AMERICA
Employer identification number 95-1643982

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a [X] Mail solicitations
b [X] Internet and email solicitations
c [] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of nongovernment grants
f [X] Solicitation of government grants
g [X] Special fundraising events
2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] Yes [] No
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 main columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes data for THE GOOD PR GROUP and CANDELA CONTENT.

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

CA

GREATER LOS ANGELES AREA COUNCIL,

Schedule G (Form 990) (Rev. 12-2024) BOY SCOUTS OF AMERICA

95-1643982 Page 2

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

	(a) Event #1 GOOD CHARACTER GALE	(b) Event #2 BUSINESS LEADERS BREA	(c) Other events 1	(d) Total events (add col. (a) through col. (c))
	(event type)	(event type)	(total number)	
Revenue				
1 Gross receipts	365,509.	141,710.	13,620.	520,839.
2 Less: Contributions	293,059.	129,295.	6,865.	429,219.
3 Gross income (line 1 minus line 2)	72,450.	12,415.	6,755.	91,620.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	114,198.	23,967.	13,000.	151,165.
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	81,813.	18,633.	8,501.	108,947.
10 Direct expense summary. Add lines 4 through 9 in column (d)				260,112.
11 Net income summary. Subtract line 10 from line 3, column (d)				-168,492.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

GREATER LOS ANGELES AREA COUNCIL,

Schedule G (Form 990) (Rev. 12-2024) BOY SCOUTS OF AMERICA

95-1643982 Page 3

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
- ☐
- Yes
- ☐
- No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

- 16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

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

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: THE GOOD PR GROUP

(I) ADDRESS OF FUNDRAISER: 3672 PIRATE CIR, HUNTINGTON BEACH, CA 92649

(I) NAME OF FUNDRAISER: CANDELA CONTENT

(I) ADDRESS OF FUNDRAISER: 262 HACIENDA CARMEL, CARMEL, CA 93923

CONTINUATIONS OF ACTIVITIES:

(I) NAME OF FUNDRAISER: THE GOOD PR GROUP

(II) ACTIVITY: DESIGN, IMPLEMENT, AND OPTIMIZE STRATEGIES THAT INCREASE CHARITABLE REVENUE, STRENGTHEN DONOR ENGAGEMENT, AND SUPPORTS THE COUNCIL'S MISSION. PROVIDED EXPERT GUIDANCE, MARKET INSIGHT, AND HANDS-ON SUPPORT FOR SHORT AND LONG-TERM FUNDRAISING INITIATIVES.

(I) NAME OF FUNDRAISER: CANDELA CONTENT

(II) ACTIVITY: WORKED CLOSELY WITH THE GOOD PR GROUP TO IDENTIFY

FUNDING PRIORITIES AND ALIGN GRANT STRATEGIES WITH ORGANIZATIONAL GOALS. RESEARCH POTENTIAL GRANT OPPORTUNITIES AND ASSESS ALIGNMENT WITH PROGRAM OBJECTIVES.

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Employer identification number
95-1643982

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

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

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

Schedule I (Form 990) (Rev. 12-2024)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
REGISTRATION FEES	985	0.	81,950.	FMV	WAIVED NATIONAL REGISTRATION FEES AND COUNCIL'S PROGRAM & INSURANCE FEES
CAMPERSHIPS	405	0.	103,832.	FMV	WAIVED CAMPING FEES
SCHOLARSHIPS	6	21,000.	0.		COLLEGE SCHOLARHIPS
LITERATURE	2	0.	30.	FMV	WAIVED SCOUT LIFE MAGAZINE

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

PART I, LINE 2:

THE BELCHER SCHOLARSHIP IS MONITORED THROUGH COLLECTION OF SCHOOL TRANSCRIPTS. THE AWARDEE MUST MEET ACADEMIC CRITERIA TO BE ELIGIBLE TO RECEIVE THE TWO INSTALLMENTS OF THE SCHOLARSHIP GIVEN OVER TWO YEARS TIME. ALL CAMPERSHIPS ARE DETERMINED EITHER ON A CASE-BY-CASE BASIS OR BY UNIT IF IT'S AN URBAN-EMPHASIS UNIT. DETAILED RECORDS ARE KEPT BY NAME.

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization GREATER LOS ANGELES AREA COUNCIL, BOY SCOUTS OF AMERICA	Employer identification number 95-1643982
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Part I Questions Regarding Compensation

	Yes	No								
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table border="0"><tr><td><input type="checkbox"/> First-class or charter travel</td><td><input type="checkbox"/> Housing allowance or residence for personal use</td></tr><tr><td><input type="checkbox"/> Travel for companions</td><td><input type="checkbox"/> Payments for business use of personal residence</td></tr><tr><td><input type="checkbox"/> Tax indemnification and gross-up payments</td><td><input type="checkbox"/> Health or social club dues or initiation fees</td></tr><tr><td><input type="checkbox"/> Discretionary spending account</td><td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td></tr></table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)									
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2									
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <table border="0"><tr><td><input checked="" type="checkbox"/> Compensation committee</td><td><input checked="" type="checkbox"/> Written employment contract</td></tr><tr><td><input type="checkbox"/> Independent compensation consultant</td><td><input checked="" type="checkbox"/> Compensation survey or study</td></tr><tr><td><input type="checkbox"/> Form 990 of other organizations</td><td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td></tr></table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?	4a	X								
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X								
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?	5a	X								
b Any related organization?	5b	X								
If "Yes" on line 5a or 5b, describe in Part III.										
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?	6a	X								
b Any related organization?	6b	X								
If "Yes" on line 6a or 6b, describe in Part III.										
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X								
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X								
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

Schedule J (Form 990) (Rev. 12-2024) **BOY SCOUTS OF AMERICA**

Page 2

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

[illegible]

Part III Supplemental Information

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

This image shows a full page of blank, lined paper. It features approximately 30 evenly spaced horizontal grey lines across its entire width, typical of notebook or legal stationery. The margins are consistent on all sides, and there are no markings, text, or illustrations present on the page.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	GREATER LOS ANGELES AREA COUNCIL, BOY SCOUTS OF AMERICA	Employer identification number	95-1643982
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FORM 990, ITEM C, DOING BUSINESS AS:
GREATER LA SCOUTING

33 GREATER LOS ANGELES AREA COUNCIL

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
OPPORTUNITIES FOR ALL YOUTH AGES FIVE TO 21 VIA TRANSFORMATIONAL
OUTDOOR ACTIVITIES AND NATIONALLY RECOGNIZED PROGRAMS.

FORM 990, PART VI, SECTION A, LINE 6:
THE COUNCIL IS COMPRISED OF THREE TYPES OF MEMBERS. ACTIVE MEMBERS CONSIST
OF CHARTERED ORGANIZATION REPRESENTATIVES AND MEMBERS-AT-LARGE. THERE ARE
ALSO ASSOCIATE AND HONORARY MEMBERS, AND FRIENDS OF SCOUTING.

FORM 990, PART VI, SECTION A, LINE 7A:
ACTIVE MEMBERS ELECT THE GOVERNING BOARD OF THE COUNCIL.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 IS REVIEWED BY MANAGEMENT AND THE AUDIT COMMITTEE PRIOR TO
FILING WITH THE INTERNAL REVENUE SERVICE, THEN MADE AVAILABLE TO THE
REMAINING BOARD OF DIRECTORS AFTER FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
A CONFLICT OF INTEREST FORM IS SENT TO BOARD MEMBERS TO BE COMPLETED
ANNUALLY. THE FORMS ARE REVIEWED AND MONITORED BY THE GENERAL COUNSEL AND
THE GOVERNANCE COMMITTEE. ANY BOARD MEMBERS WITH CONFLICTS ARE REMOVED FROM
RESPONSIBILITIES THAT CAUSE THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:
COMPENSATION IS REVIEWED ANNUALLY BY THE COMPENSATION COMMITTEE (CONSISTING
EXCLUSIVELY OF VOLUNTEERS) AND COMPENSATION IS DETERMINED BASED ON BOY
SCOUT AND IRS GUIDELINES. THE COMPENSATION COMMITTEE USES COMPARABILITY
DATA AND OTHER SOURCES IN DETERMINING COMPENSATION FOR OFFICERS AND OTHER
HIGHLY COMPENSATED INDIVIDUALS, WITHOUT THE PARTICIPATION OF INTERESTED
PERSONS.

FORM 990, PART VI, SECTION C, LINE 19:
THE COUNCIL MAKES ITS GOVERNING DOCUMENTS, CONFLICT-OF-INTEREST POLICY,
FINANCIAL STATEMENTS, AND FORM 990 AVAILABLE TO THE GENERAL PUBLIC UPON
REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
CHANGE IN VALUE OF BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUSTS	-185,633.
CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST	26,649.
CHANGE IN VALUE OF GIFT ANNUITIES RECEIVABLE	-6,534.
TOTAL TO FORM 990, PART XI, LINE 9	-165,518.

FORM 990 PAGE 10

[illegible]

- CURRENT YEAR FEDERAL -	GREATER LOS ANGELES AREA COUNCIL, BOY SCOUTS OF AMERICA
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* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM RRF-1

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

Greater Los Angeles Area Council,
Boy Scouts of America
2333 Scout Way
Los Angeles, CA 90026-4912

Prepared By:

Wipfli Advisory LLC
1502 London Road, Suite 200
Duluth, MN 55812

Amount of Tax:

Balance due of \$400

Make Check Payable To:

Department of Justice

Mail Tax Return To:

Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

Return must be mailed on or before:

Please mail as soon as possible.

Special Instructions:

The report should be signed and dated by an authorized individual(s).

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

Greater Los Angeles Area Council,
Boy Scouts of America
2333 Scout Way
Los Angeles, CA 90026-4912

Prepared By:

Wipfli Advisory LLC
1502 London Road, Suite 200
Duluth, MN 55812

To be Signed and Dated By:

Not applicable

Amount of Tax:

Total Tax	\$	0
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
No payment is required	\$	

Overpayment:

Credited to your estimated tax	\$	0
Other amount	\$	0
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. Please review the return for completeness and accuracy. We will then transmit your return electronically to the FTB. Do not mail the paper copy of the return to the FTB.

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

We recommend that returns be mailed certified mail, return receipt requested with the stamp validated at a postal station in order to have proof of timely mailing.

2024

California Exempt Organization
Annual Information Return

199

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA

California corporation number

0161194

Additional information. See instructions.

FEIN

95-1643982

Street address (suite or room)

2333 SCOUT WAY

PMB no.

City

LOS ANGELES

State

CA

ZIP code

90026-4912

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return ☐ Yes ☒ No
- B** Amended return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final information return?
- ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
- Enter date: (mm/dd/yyyy) • _____
- E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- F** Federal return filed? (1) • ☐ 990T (2) • ☐ 990PF
(3) • ☐ Sch H (990) (4) ☒ Other 990 series
- G** Is this a group filing? See instructions ☐ Yes ☒ No
- H** Is this organization in a group exemption ☐ Yes ☒ No
If "Yes," what is the parent's name? _____

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources \$ _____
- L** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- O** Is federal Form 1023/1024 pending? ☐ Yes ☒ No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	•	1	13,380,188	00
	2	Gross dues and assessments from members and affiliates	•	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	•	3	1,475,635	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	•	4	14,855,823	00
	5	Cost of goods sold	•	5	751,168	00
	6	Cost or other basis, and sales expenses of assets sold	•	6	3,734,703	00
	7	Total costs. Add line 5 and line 6	•	7	4,485,871	00
	8	Total gross income. Subtract line 7 from line 4	•	8	10,369,952	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	•	9	9,141,583	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	•	10	1,228,369	00
Payments	11	Total payments	•	11		00
	12	Use tax. See General Information K	•	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	•	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	•	14		00
	15	Penalties and interest. See General Information J	•	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	•	16		00
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 taxpayer) is based on all information of which preparer has any knowledge.					
	Signature of officer	Title	Date	• Telephone		
Paid Preparer's Use Only	Preparer's signature	•	10/30/25	Check if self-employed	• PTIN	
	Firm's name (or yours, if self-employed) and address	•			• Firm's FEIN	
		•			• Telephone	
		•				
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA

95-1643982

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

428951 01-14-25

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	1,362,091	00
	2	Interest	•	2	623,894	00
	3	Dividends	•	3		00
	4	Gross rents	•	4	375,423	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6	7,108,531	00
	7	Other income. Attach schedule	•	7	3,910,249	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	13,380,188	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9	207,157	00
	10	Disbursements to or for members.	•	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	362,169	00
	12	Other salaries and wages	•	12	2,629,619	00
	13	Interest	•	13	167	00
	14	Taxes	•	14	252,903	00
	15	Rents	•	15	887,286	00
	16	Depreciation and depletion (See instructions)	•	16	1,175,944	00
	17	Other expenses and disbursements. Attach schedule	•	17	3,626,338	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	9,141,583	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		2,435,419	•	1,446,463
2	Net accounts receivable		295,681	•	121,718
3	Net notes receivable	STMT 8	2,818,334	•	
4	Inventories		273,487	•	366,718
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	
8	Mortgage loans			•	
9	Other investments. Attach schedule	*	17,274,458	•	22,104,197
10	a Depreciable assets	32,536,631		30,829,721	
	b Less accumulated depreciation	8,544,882	23,991,749	9,381,805	21,447,916
11	Land		761,064	•	761,064
12	Other assets. Attach schedule	STMT 10	3,409,840	•	3,306,100
13	Total assets		51,260,032		49,554,176
Liabilities and net worth					
14	Accounts payable		709,236	•	328,705
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable	STMT 11	228,711	•	343,332
17	Mortgages payable		3,618,865	•	
18	Other liabilities. Attach schedule	STMT 12	416,624		341,694
19	Capital stock or principal fund			•	
20	Paid-in or capital surplus. Attach reconciliation			•	
21	Retained earnings or income fund		46,286,596	•	48,540,445
22	Total liabilities and net worth		51,260,032		49,554,176

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	•	2,253,849	7	Income recorded on books this year not included in this return. Attach schedule	*	•	1,068,451
2	Federal income tax	•		8	Deductions in this return not charged against book income this year.			
3	Excess of capital losses over capital gains	•			Attach schedule	STMT 14	•	-42,971
4	Income not recorded on books this year. Attach schedule	•		9	Total. Add line 7 and line 8			1,025,480
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•		10	Net income per return.			
6	Total. Add line 1 through line 5		2,253,849		Subtract line 9 from line 6			1,228,369

* SEE STATEMENT

CA 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
BRUCE DAVIS	7020 LA PRESA DR SAN GABRIEL, CA 91775-1114		75,414.
STATE OF CALIFORNIA	PO BOX 944246 SACRAMENTO, CA 94244		68,580.
THE GARLAND FOUNDATION	PO BOX 550 PASADENA, CA 91102-0550		50,000.
CIRCLE X RANCH FOUNDATION	PO BOX 13630 PALM DESERT, CA 92255-3630		32,390.
ERNEST POSEY	930 CORAL DR PEBBLE BEACH, CA 93953-2503		30,005.
RICHARD BREEN	16071 ROYAL OAK RD ENCINO, CA 91436-3913		30,000.
CALIFORNIA COMMUNITY FOUNDATION HERBERT V. NOOTBAAR FUND	717 W TEMPLE ST FL 1 LOS ANGELES, CA 90012-3758		26,704.
PAUL MCNULTY	PO BOX 13630 PALM DESERT, CA 92255-3630		25,103.
ROSE HILLS FOUNDATION	385 E COLORADO BLVD STE 208 PASADENA, CA 91101-1923		25,000.
CATHOLIC COMMUNITY FOUNDATION LOS ANGELES	330 N BRAND BLVD STE 640 GLENDALE, CA 91203-3591		25,000.
JAMES ELLIS	1435 CIRCLE DR SAN MARINO, CA 91108-1004		25,000.
THE GREEN FOUNDATION	150 S LOS ROBLES AVE STE 880 PASADENA, CA 91101-4631		25,000.
STEVEN CRAIG	640 BRIGHTSIDE LN PASADENA, CA 91107-5342		21,000.
SCWHAB CHARITABLE	211 MAIN ST SAN FRANCISCO, CA 94105-1504		20,006.

GREATER LOS ANGELES AREA COUNCIL, BOY SC		95-1643982
PAYDEN & RYGEL	333 S GRAND AVE FL 32 LOS ANGELES, CA 90071-1504	20,000.
FELIX VENTURES FOUNDATION	523 W 6TH ST LOS ANGELES, CA 90014-1219	20,000.
ERIC ARENTSEN	2908 ALMA AVE MANHATTAN BEACH, CA 90266-2044	18,600.
ESTATE OF ROBERT G LOW	PO BOX 5368 PASADENA, CA 91117-0368	15,512.
DR. GLENN AULT	452 ARLINGTON DR PASADENA, CA 91105-2850	15,000.
NORBERT SCHNABEL	306 FERNANDO ST NEWPORT BEACH, CA 92661-1237	12,000.
STEWART CUSHMAN	434 31ST ST HERMOSA BEACH, CA 90254-2135	10,000.
BRUCE MUNSTER	5916 E CARON CIR PARADISE VALLEY, AZ 85253-1726	10,000.
PAUL ARENTSEN	24 CASTAWAYS N NEWPORT BEACH, CA 92660-8404	10,000.
CIGNA FOUNDATION	PO BOX 7728 PHILADELPHIA, PA 19101-7728	10,000.
JAMESON RESEARCH FOUNDATION	PO BOX 80368 SAN MARINO, CA 91118-8368	10,000.
LOS ANGELES DODGERS INC	1000 VIN SCULLY AVE LOS ANGELES, CA 90012-2112	10,000.
SAN MANUEL ENTERTAINMENT AUTHORITY	777 SAN MANUEL BLVD HIGHLAND, CA 92346-6713	10,000.
STEVEN ROTHANS	CARPENTER, ROTHANS & DUMONT 500 S GRAND AVE STE 1900 LOS ANGELES, CA 90071-2	10,000.
DENTONS US LLP	601 S FIGUEROA ST STE 2500 LOS ANGELES, CA 90017-5709	10,000.
DAVID BEHENNA	PO BOX 534 RYE BEACH, NH 03871-0534	8,882.
BRIAN MATTHEWS	1052 COUNTRY VALLEY RD WESTLAKE VILLAGE, CA 91362-5632	8,500.
MICHAEL LUCKI	25 ATLANTIS CV NEWPORT COAST, CA 92657-2114	8,500.
SOUTHERN CALIFORNIA EDISON	2244 WALNUT GROVE AVE ROSEMEAD, CA 91770-3714	8,000.
THE MUHS FAMILY FOUNDATION	1441 SAN CARLOS RD ARCADIA, CA 91006-2140	7,500.
BANK OF HOPE	3200 WILSHIRE BLVD STE 1400 LOS ANGELES, CA 90010-1325	7,000.
HARRY WHITESET	1515 HIDDEN CANYON RD LA HABRA HEIGHTS, CA 90631-8706	7,000.
KAREN FRANWICK	6945 LANGDON AVE VAN NUYS, CA 91406-5222	6,500.
VANGUARD CHARITABLE ENDOWMENT PROGRAM	PO BOX 9509 WARWICK, RI 02889-0509	5,000.
THE OFFICES OF DALE K GALIPO	21800 BURBANK BLVD STE 310 WOODLAND HILLS, CA 91367-6479	5,000.
SKECHERS FOUNDATION	225 S SEPULVEDA BLVD MANHATTAN BEACH, CA 90266-6825	5,000.
WILLIAM ZAK	30042 VIA BORICA RANCHO PALOS VERDES, CA 90275-4410	5,000.

GREATER LOS ANGELES AREA COUNCIL, BOY SC95-1643982

WILLIAM SHAW	OFFICE OF WILLIAM SHAW, 425 S. BEVERLY DR STE 100 BEVERLY HILLS, CA 90212-44	5,000.
THE SMIDT FOUNDATION	9355 WILSHIRE BLVD STE 400 BEVERLY HILLS, CA 90210-5436	5,000.
JOHN SINCLAIR	1701 ROOSEVELT AVE ALTADENA, CA 91001-3618	5,000.
ANNE JACKSON FAMILY FOUNDATION	PO BOX 5580 SANTA BARBARA, CA 93150-5580	5,000.
WILLIAM JAMESON	690 BRADFORD ST PASADENA, CA 91105-2411	5,000.
ROBERT SCOULAR	1505 LOWER PASEO LA CRESTA PALOS VERDES ESTATES, CA 90274-2066	5,000.
JOHN JOHNSON	THE SPARTAN GROUP LLC, 16 N MARENGO AVE STE 307 PASADENA, CA 91101-1981	5,000.
CUSHMAN FAMILY FOUNDATION LTD	1144 15TH ST STE 3950 DENVER, CO 80202-2572	5,000.
WILLIAM DE WITT	11371 WEMBey RD LOS ALAMOS, CA 90720-3816	5,000.
CONFIDENCE FOUNDATION	177 E COLORADO BLVD. STE 800 SOUTH PASADENA, CA 91030-5813	5,000.
DREUX MCNAIRY	2260 CHAUCER RD SAN MARINO, CA 91108-1314	5,000.
FRAN OLHEISER	701 NEW DOCK ST SAN PEDRO, CA 90731-7535	5,000.
DR. CLIFFORD HARTMAN	301 SAINT ALBANS AVE SOUTH PASADENA, CA 91030-5040	5,000.
BANK OF AMERICA	845 ALEXANDER RD PRINCETON, NJ 08540-6537	5,000.
TOTAL INCLUDED ON LINE 3		<u>822,196.</u>

FORM 199	COST OF GOODS SOLD INCLUDED ON PART I, LINE 5	STATEMENT 2
COST OF GOODS SOLD		
1. INVENTORY AT BEGINNING OF YEAR		
2. MERCHANDISE PURCHASED.		
3. COST OF LABOR.		
4. MATERIALS AND SUPPLIES	751,168	
5. OTHER COSTS.		
6. ADD LINES 1 THROUGH 5		751,168
7. INVENTORY AT END OF YEAR		
8. COST OF GOODS SOLD (LINE 6 LESS LINE 7) . .		751,168

CA 199	GROSS AMOUNT FROM SALE OF ASSETS		STATEMENT 3	
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
SALE OF SECURITIES			PURCHASED	
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
	804,830.	0.	0.	356,297.
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
SALE OF ASSETS			PURCHASED	
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
	2,929,873.	0.	0.	6,752,234.
TOTAL TO FORM 199, PAGE 2, LN 6	3,734,703.	0.	0.	7,108,531.

CA 199

OTHER INCOME

STATEMENT 4

DESCRIPTION

AMOUNT

PARTICIPANT INSURANCE COVERAGE	4,725.
CAMP FEES	2,467,582.
PROGRAM FEES	975,828.
ACTIVITY FEES	181,936.
ALL OTHER REVENUE	280,178.
TOTAL TO FORM 199, PART II, LINE 7	3,910,249.

CA 199

CASH CONTRIBUTIONS, GIFTS, GRANTS
AND SIMILAR AMOUNTS PAID

STATEMENT 5

ACTIVITY CLASSIFICATION: INDIVIDUAL ASSISTANCE

DONEES NAME

DONEES ADDRESS

RELATIONSHIP

AMOUNT

VARIOUS SCOUTS	2333 SCOUT WAY - LOS ANGELES, CA 90026	NONE	207,157.
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TOTAL FOR THIS ACTIVITY

207,157.

TOTAL INCLUDED ON FORM 199, PART II, LINE 9

207,157.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 6

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
ROBERT KURKJIAN 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	SCOUT EXECUTIVE/CEO/SECRET 40.00	362,169.
STEVE ROTHANS 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	COUNCIL PRESIDENT & CHAIRMAN 10.00	0.
CRAIG S. SNODGRASS 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	COUNCIL COMMISSIONER 10.00	0.
STEWART C. CUSHMAN 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, CAMPING & 1.00	0.
WILLIAM S. JAMESON 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, DEVELOPMENT 1.00	0.
ERIC ARENTSEN 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, DISTRICT O 1.00	0.

GREATER LOS ANGELES AREA COUNCIL, BOY SC

95-1643982

JOHN E. ORSWELL 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, EXPLORING 1.00	0.
J. STEPHEN SINCLAIR 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRES., BOARD AFFAIRS 1.00	0.
STEVEN M. CRAIG 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, PROGRAM 1.00	0.
ERIC SCHIRDING 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, RISK MANAG 1.00	0.
PRISCILLA HERNANDEZ 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, MEMBERSHIP 1.00	0.
ROBERT F. SCOULAR 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VP GENERAL COUNSEL & PAST 1.00	0.
WILLIAM A. SHAW 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	VICE PRESIDENT, INVESTMENT 1.00	0.
SCOTT CARRANO 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	TREASURER 1.00	0.
JOHN O. JOHNSON 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	IMMEDIATE PAST PRESIDENT 1.00	0.
GLENN T. AULT 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	SP. COUNSEL TO B. CHAIR & 1.00	0.
C. THOMAS HARTMAN, JR. 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	SP. COUNSEL TO B. CHAIR & 1.00	0.
PAUL D. MCNULTY 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	SP. COUNSEL TO B. CHAIR & 1.00	0.

GREATER LOS ANGELES AREA COUNCIL, BOY SC

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ROSS M. ARNOLD 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
PHILIP T. ATTALLA 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
DAVID W. BERKUS 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR & PAST PRESIDENT 1.00	0.
MICHAEL P. BIRKHOLM 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
RICHARD S. BREEN 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
MARTHA CAMPBELL 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
BRUCE G. DAVIS 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
WILLIAM H. DEWITT, II 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
WILLIAM DREWES 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
RICK GIBSON 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR (THRU JUNE 2024) 1.00	0.
ROBERT J. GIERAT 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
SUKO GOTOH 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.

GREATER LOS ANGELES AREA COUNCIL, BOY SC		95-1643982
NORA T. LIU 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
SHANNON L. MCINTOSH 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
SUSAN PORTER GRIEGO 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
STEPHEN L. SALYARDS 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
RON SANTAROSA 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
NORBERT SCHNABEL 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
DARIN M. SORRELS 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
NICHOLAS H. STONNINGTON, JR. 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
H. DAVID WHITESEL 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR 1.00	0.
PAUL W. WONG 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR (THRU APRIL 2024) 1.00	0.
WILLIAM J. ZAK, JR. 2333 SCOUT WAY LOS ANGELES, CA 90026-4912	DIRECTOR (THRU APRIL 2024) 1.00	0.
TOTAL TO FORM 199, PART II, LINE 11		362,169.

CA 199	OTHER EXPENSES	STATEMENT 7
DESCRIPTION		AMOUNT
SUPPLIES		737,131.
EQUIPMENT RENT AND MAIN		136,848.
RECOGNITION AWARDS		35,559.
DIRECT EXPENSES OF FUNDRAISING EVENTS		260,112.
PAYMENTS TO AFFILIATES		143,360.
PENSION PLAN CONTRIBUTIONS		291,189.
OTHER EMPLOYEE BENEFITS		205,420.
LEGAL FEES		19,200.
ACCOUNTING FEES		95,004.
PROFESSIONAL FUNDRAISING FEES		163,783.
INVESTMENT MANAGEMENT FEES		145,001.
OTHER PROFESSIONAL FEES		471,655.
ADVERTISING AND PROMOTION		31,460.
OFFICE EXPENSES		263,725.
INFORMATION TECHNOLOGY		133,885.
TRAVEL		163,485.
CONFERENCES AND CONVENTIONS		30,002.
INSURANCE		274,053.
ALL OTHER EXPENSES		25,466.
TOTAL TO FORM 199, PART II, LINE 17		3,626,338.

CA 199	NET NOTES RECEIVABLE	STATEMENT 8
DESCRIPTION	BEG. OF YEAR	END OF YEAR
NOTES AND LOANS RECEIVABLE, NET	2,818,334.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 3	2,818,334.	0.

CA 199	OTHER INVESTMENTS	STATEMENT 9
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PUBLICLY TRADED SECURITIES	17,274,458.	22,104,197.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	17,274,458.	22,104,197.

CA 199	OTHER ASSETS	STATEMENT 10
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	2,100.	20,250.
PREPAID EXPENSES AND DEFERRED CHARGES	99,487.	123,458.
BENEFICIAL INTEREST IN PERPETUAL TRUSTS	2,830,729.	2,645,096.
BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUSTS	163,656.	190,305.
GIFT ANNUITIES RECEIVABLE	48,869.	42,335.
LAND HELD FOR SALE	155,746.	155,746.
RIGHT-OF-USE (ROU) ASSET - OPERATING LEASES	25,163.	90,687.
RIGHT-OF-USE (ROU) ASSET - FINANCE LEASES	84,090.	38,223.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	3,409,840.	3,306,100.

CA 199	BONDS AND NOTES PAYABLE	STATEMENT 11
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ESCROW ACCOUNT LIABILITIES	228,711.	343,332.
TOTAL TO FORM 199, SCHEDULE L, LINE 16	228,711.	343,332.

CA 199	OTHER LIABILITIES	STATEMENT 12
DESCRIPTION	BEG. OF YEAR	END OF YEAR
CHARITABLE REMAINDER TRUST LIABILITY	14,969.	0.
OPERATING LEASE LIABILITIES	25,951.	90,328.
FINANCE LEASE LIABILITIES	84,473.	38,451.
DEFERRED REVENUE	291,231.	212,915.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	416,624.	341,694.

CA 199	INCOME RECORDED ON BOOKS THIS YEAR NOT INCLUDED IN THIS RETURN	STATEMENT 13
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DESCRIPTION	AMOUNT
CHANGE IN VALUE OF BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUSTS	26,649.
CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST	-185,633.
CHANGE IN VALUE OF GIFT ANNUITIES RECEIVABLE	-6,534.
UNREALIZED GAINS ON INVESTMENTS	1,233,969.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 7	1,068,451.

CA 199	DEDUCTIONS IN THIS RETURN NOT CHARGED AGAINST BOOK INCOME THIS YEAR	STATEMENT 14
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DESCRIPTION	AMOUNT
PRIOR PERIOD ADJUSTMENT	-42,971.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 8	-42,971.

TAXABLE YEAR
2024

**Corporation Depreciation
and Amortization**

CALIFORNIA FORM
3885

Attach to Form 100 or Form 100W.

FORM 199

FEIN 95-1643982

Corporation name

**GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

California corporation number

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7 Listed property (elected IRC Section 179 cost)		7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7		8	
9 Tentative deduction. Enter the smaller of line 5 or line 8		9	
10 Carryover of disallowed deduction from prior taxable years		10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5		11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11		12	
13 Carryover of disallowed deduction to 2025. Add line 9 and line 10, less line 12		13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 1 ALL FIXED ASSETS		31,590,784	8,544,882	SL	.000	836,923	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	836,923

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	836,923
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	836,923
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	0

Part IV Amortization

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g)						20
21 Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22

TAXABLE YEAR
2024**California e-file Return Authorization for
Exempt Organizations**FORM
8453-EO

Exempt Organization name	Identifying number
GREATER LOS ANGELES AREA COUNCIL, BOY SCOUTS OF AMERICA	95-1643982

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	14,855,823
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	10,369,952
3 Refund (Form 109, line 26)	3	
4 Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	

Part II Settle Your Account Electronically for Taxable Year 2024

- 5** ☐ Direct deposit of refund (Form 109 only.)
- 6** ☐ Electronic funds withdrawal **6a** Amount **6b** Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are **not** installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

- 9** Routing number _____
- 10** Account number _____ **11** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.


Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here  _____  **ACTING SCOUT EXECUTIVE/CEO**


Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature 	MICHAEL J PETERSON, CPA	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P01833529
Must Sign	Firm's name (or yours if self-employed) and address	WIPFLI ADVISORY LLC 1502 LONDON ROAD, SUITE 200 DULUTH, MN				Firm's FEIN 39-3647910 ZIP code 55812

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address			Firm's FEIN ZIP code

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

**Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

**GREATER LOS ANGELES AREA COUNCIL,
BOY SCOUTS OF AMERICA**

Name of Organization

GREATER LOS ANGELES SCOUTING

List all DBAs and names the organization uses or has used

2333 SCOUT WAY

Address (Number and Street)

LOS ANGELES, CA 90026-4912

City or Town, State, and ZIP Code

213-413-4400

Telephone Number

033AP@SCOUTING.ORG

E-mail Address

Check if:

- ☐ Change of address
☐ Amended report
☐ Organization requests email notifications

State Charity Registration Number **001036**

Corporation or Organization No. **0161194**

Federal Employer ID No. **95-1643982**

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)

Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning **01/01/2024** ending **12/31/2024**) list:

Total Revenue (including noncash contributions) \$ **10,109,840** Noncash Contributions \$ **0** Total Assets \$ **49,554,176**
Program Expenses \$ **7,098,704** Total Expenses \$ **8,881,471**

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? SEE STATEMENT 15	X	
5. During this reporting period, did the organization receive any governmental funding? SEE STATEMENT 16	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

MARICELA GONZALEZ

Printed Name

**ACTING SCOUT
EXECUTIVE/CE**

Title

Signature of Authorized Agent

Date

CA RRF-1	INFORMATION REGARDING COMMERCIAL FUNDRAISING SERVICES PART B, LINE 4	STATEMENT 15
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THE ORGANIZATION CONTRACTED WITH TWO CONSULTANTS DURING 2024. FURTHER DETAILS
ARE PROVIDED ON PART I OF SCHEDULE G WITHIN THE ACCOMPANYING 990.

CA RRF-1

INFORMATION REGARDING GOVERNMENTAL FUNDING
PART B, LINE 5

STATEMENT 16

STATE OF CALIFORNIA
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SACRAMENTO, CA 94244
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