

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except 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
2018
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

B Check if applicable
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
PO BOX 51885

City or town, state or province, country, and ZIP or foreign postal code
KNOXVILLE, TN 379501885

D Employer identification number
62-0476811

E Telephone number
(865) 588-6514

G Gross receipts \$ 4,336,750

F Name and address of principal officer
DAVID M WILLIAMS
PO BOX 51885
KNOXVILLE, TN 379501885

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ WWW.EASTTNSCOUTS.ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1916

M State of legal domicile TN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO SERVE OTHERS BY HELPING INSTILL VALUES IN YOUNG PEOPLE

2 Check this box 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)	93
4 Number of independent voting members of the governing body (Part VI, line 1b)	93
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	149
6 Total number of volunteers (estimate if necessary)	2,893
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	2,033,460	2,283,578
9 Program service revenue (Part VIII, line 2g)	1,015,034	758,993
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	70,526	112,147
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	632,864	515,619
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,751,884	3,670,337
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	55,452	83,681
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,987,940	2,011,251
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 498,284		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,899,633	1,784,870
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,943,025	3,879,802
19 Revenue less expenses Subtract line 18 from line 12	-191,141	-209,465
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	8,353,153	8,156,714
21 Total liabilities (Part X, line 26)	272,548	415,079
22 Net assets or fund balances Subtract line 21 from line 20	8,080,605	7,741,635

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: 2019-08-01

DAVID M WILLIAMS SCOUT EXECUTIVE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date 2019-07-31 Check if self-employed PTIN P01607028

Firm's name ▶ PUGH & COMPANY PC Firm's EIN ▶ 62-1142155

Firm's address ▶ 315 N CEDAR BLUFF RD SUITE 200 KNOXVILLE, TN 37923 Phone no (865) 769-0660

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

TO SERVE OTHERS BY HELPING INSTILL VALUES IN YOUNG PEOPLE AND IN OTHER WAYS PREPARE THEM TO MAKE ETHICAL CHOICES OVER THEIR LIFETIME IN ACHIEVING THEIR FULL POTENTIAL

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 \$ 1,885,078 including grants of \$ 33,472) (Revenue \$ 758,993)
See Additional Data

4b (Code) (Expenses \$ 620,409 including grants of \$ 25,104) (Revenue \$ 249,796)
See Additional Data

4c (Code) (Expenses \$ 620,409 including grants of \$ 25,104) (Revenue \$ 249,796)
See Additional Data

See Additional Data Table

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 3,125,896

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 23 through 38 regarding compensation, bond issues, escrow accounts, 501(c)(3) organizations, and controlled entities.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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	149		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		2b		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a			No
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in 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			No
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			No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No
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			No
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		Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c			No
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			No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			No
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			
9a 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			No
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in 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 instructions and file Form 4720, Schedule N		15			No
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			No

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (93); 1b Enter the number of voting members included in line 1a, above, who are independent (93); 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? (Yes); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 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? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (No); 11b Describe in 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 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b 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?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (TN); 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (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 (checked), Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records (SHARON MUZZALL 1333 OLD WEISGARBER ROAD KNOXVILLE, TN 37909 (865) 588-6514).

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	1a Federated campaigns	1a 218,668			
	b Membership dues	1b			
	c Fundraising events	1c 76,350			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,988,560			
	g Noncash contributions included in lines 1a - 1f \$	96,117			
	h Total. Add lines 1a-1f		2,283,578		

Program Service Revenue			Business Code			
	2a CAMPING REVENUE					
		611710	588,709	588,709		
	b ACTIVITY REVENUE					
		611710	126,731	126,731		
	c RENTAL REVENUE					
		531110	43,553	43,553		
	g Total. Add lines 2a-2f		758,993			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		112,147			112,147
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	(ii) Personal			
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 76,350 of contributions reported on line 1c) See Part IV, line 18	a	43,594			
	b Less direct expenses	b	27,568			
	c Net income or (loss) from fundraising events			16,026		16,026
	9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a	1,048,357				
b Less cost of goods sold	b	638,845				
c Net income or (loss) from sales of inventory			409,512	409,512		
Miscellaneous Revenue	Business Code					
11a OTHER REVENUE	900099	90,081	90,081			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		90,081				
12 Total revenue. See Instructions		3,670,337	1,258,586	0	128,173	

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
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.	83,681	83,681		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	210,825	166,196	15,976	28,653
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	1,385,119	1,084,787	112,692	187,640
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	286,191	233,442	12,337	40,412
10 Payroll taxes.	129,116	104,136	9,433	15,547
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.	48,166	27,346	16,438	4,382
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	7,510		7,510	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	33,058	18,769	11,282	3,007
12 Advertising and promotion.				
13 Office expenses.	716,985	566,180	7,726	143,079
14 Information technology.				
15 Royalties.				
16 Occupancy.	138,402	127,033	2,515	8,854
17 Travel.	189,304	158,253	6,422	24,629
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	43,661	36,650	1,640	5,371
20 Interest.				
21 Payments to affiliates.	45,407		45,407	
22 Depreciation, depletion, and amortization.	370,871	355,136	3,680	12,055
23 Insurance.	61,500	53,089	1,967	6,444
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a PROVISION FOR UNCOLLECT	90,531	90,531		
b RECOGNITION AWARDS	39,475	20,667	597	18,211
c				
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	3,879,802	3,125,896	255,622	498,284
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).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	504,227	2	684,390
	3 Pledges and grants receivable, net	602,762	3	506,653
	4 Accounts receivable, net	50,623	4	78,872
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	19,053	8	23,270
	9 Prepaid expenses and deferred charges	91,529	9	158,153
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 9,141,906		
	b Less accumulated depreciation	10b 4,214,784	5,130,964	10c 4,927,122
	11 Investments—publicly traded securities	1,953,995	11	1,778,254
	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		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,353,153	16	8,156,714	
Liabilities	17 Accounts payable and accrued expenses	89,511	17	100,944
	18 Grants payable		18	
	19 Deferred revenue	19,367	19	101,962
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D	163,670	25	212,173
	26 Total liabilities. Add lines 17 through 25	272,548	26	415,079
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	6,076,980	27	5,819,753
	28 Temporarily restricted net assets	749,399	28	645,971
	29 Permanently restricted net assets	1,254,226	29	1,275,911
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	8,080,605	33	7,741,635	
34 Total liabilities and net assets/fund balances	8,353,153	34	8,156,714	

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	3,670,337
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,879,802
3	Revenue less expenses Subtract line 2 from line 1	3	-209,465
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,080,605
5	Net unrealized gains (losses) on investments	5	-88,163
6	Donated services and use of facilities	6	40,400
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-81,742
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,741,635

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 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
 Separate basis Consolidated basis Both consolidated and separate basis
- 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
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

Additional Data

Software ID:

Software Version:

EIN: 62-0476811

Name: GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Form 990 (2018)

Form 990, Part III, Line 4a:

ACTIVITIES AND CAMPING - ACTIVITIES AND CAMPING PROGRAMS ARE PROVIDED BY THE COUNCIL FOR THE BENEFIT OF MEMBERS AND UNITS, AND INCLUDE THE PROVISION AND UPKEEP OF MAJOR CAMPING PROPERTIES THE COUNCIL REGULARLY PROVIDES FOR ALL TYPES OF ACTIVITIES, INCLUDING LONG-TERM (WEEKLONG) CAMPING, WEEKEND CAMP ACTIVITIES, DAY AND TWILIGHT CAMP, FAMILY CAMP AND MULTI-DAY RESIDENT CAMP ACTIVITIES THAT FOCUS ON HUMAN SERVICE NEEDS ARE OFFERED, INCLUDING HUNGER, ILLITERACY, DRUG ABUSE, CHILD ABUSE TRAINING, AND CRIME PREVENTION

Form 990, Part III, Line 4b:

BOY SCOUTING - ALMOST 3,000 BOYS ARE SERVED IN THE BOY SCOUTING PROGRAM FROM THE ENTRY LEVEL TENDERFOOT SCOUT THROUGH AGE 18, BOY SCOUTING IS THE MOST RECOGNIZED FACET OF BOY SCOUTS OF AMERICA FROM ADVANCEMENTS TO CAMP-OUTS TO EAGLE SCOUTS TO SERVICE PROJECTS, THIS PROGRAM IS ALL ABOUT CHARACTER, VALUES, EDUCATION, CITIZENSHIP, AND FITNESS AT ALL LEVELS

Form 990, Part III, Line 4c:

CUB SCOUTING - THE COUNCIL SERVES SEVERAL THOUSAND BOYS AND GIRLS IN THE CORE PROGRAM OF CUB SCOUTING THIS INCLUDES LIONS (KINDERGARTEN), TIGERS (1ST GRADE), WOLF AND BEAR CUB SCOUTS (2ND AND 3RD GRADE) AND WEBELOS (4TH AND 5TH GRADE) CUB SCOUTING IS THE FOUNDATION FOR THE CHARACTER AND VALUES OF PROGRAMS OF SCOUTING METHODS OF THE PROGRAM INCLUDE THE UNIFORM, ADVANCEMENT, ADULT LEADERSHIP (TRAINING), YOUTH LEADERSHIP, THE DEN METHOD, AND SERVICE TO OTHERS

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

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

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

SCOUTREACH - SCOUTREACH IS A PROGRAM DELIVERY METHOD THAT REACHES INTO HARD-TO-SERVE AREAS OF OUR COMMUNITY CUB SCOUTING AND BOY SCOUTING ARE OFFERED AND THEY ARE NO DIFFERENT FROM THE DESCRIPTIONS ABOVE, HOWEVER THEIR DELIVERY MECHANISMS AND THE TARGET MARKET ARE SUBSTANTIALLY DIFFERENT SCOUTREACH PROGRAM SERVES URBAN POCKETS AND SIMILAR AREAS IN RURAL COMMUNITIES WHERE THERE MAY BE SIGNIFICANT INVOLVEMENT BY THE GOVERNMENT (E G HOUSING PROJECTS) IN THE WELFARE OF THE NEIGHBORHOOD AND COMMUNITY IN THESE AREAS, YOUTH MEMBERS USUALLY NEED ESPECIALLY STRONG LEADERSHIP (PAID STAFF) AND SIGNIFICANT ADDITIONAL FINANCIAL RESOURCES AND MATERIAL SUPPORT IN ORDER TO BE SUCCESSFUL

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

VENTURING - SERVES YOUNG ADULT BOYS AND GIRLS AGES 14-20 VENTURING PROVIDES EXPERIENCES TO HELP YOUNG PEOPLE MATURE AND PREPARE THEM TO BECOME RESPONSIBLE AND CARING ADULTS VENTURING PROVIDES THE SKILLS NEEDED BY YOUNG ADULTS TO MAKE ETHICAL CHOICES, EXPERIENCE A FUN PROGRAM FULL OF ADVENTURE AND CHALLENGES AND AQUIRE LEADERSHIP EXPERIENCE, TO ADVANCE THEIR KNOWLEDGE IN MANY DIVERSE AREAS SUCH AS HIGH ADVENTURE, SPORTS, ARTS, HOBBIES, AND RELIGIOUS LIFE

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

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

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

LEARNING FOR LIFE - THIS AGE- AND GRADE-BASED PROGRAM UTILIZES MORE THAN 50 AWARD-WINNING LESSONS, WHICH ARE CHOSEN AND DELIVERED BY TEACHERS THE PROGRAM IS EASY TO USE AND IT SUPPORTS COMMUNITY EFFORTS TO PREPARE YOUTH TO SUCCESSFULLY NAVIGATE THE COMPLEXITIES OF CONTEMPORARY SOCIETY AND TO ENHANCE STUDENTS' SELF CONFIDENCE, MOTIVATION, AND SELF-ESTEEM THE TEACHING MODULES CONTAIN CHARACTER AND VALUE LESSONS THAT MEET THE CRITERIA IMPOSED BY THE TENNESSEE CHARACTER EDUCATION MANDATE-T C A 49-6-1007(A)

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ALVIN NANCE DIRECTOR	1 00	X						0	0	0
DR ANTHONY WISE DIRECTOR	1 00	X						0	0	0
APRIL MCMILLAN DIRECTOR	1 00	X						0	0	0
BARRON KENNEDY III DIRECTOR	1 00	X						0	0	0
BILL ARANT DIRECTOR	1 00	X						0	0	0
BRENT CRABTREE VP OF DISTRICT OPERATIONS	1 00	X						0	0	0
BRIAN TAPP DIRECTOR	1 00	X						0	0	0
BUDDY HEINS DIRECTOR	1 00	X						0	0	0
BURKE PINNELL DIRECTOR	1 00	X						0	0	0
BUTCH QUILLEN DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CARL VAN HOOZIER JR DIRECTOR	1 00	X						0	0	0
BUTCH PECCOLO VP INVESTMENTS	1 00	X						0	0	0
CRAWFORD WAGNER DIRECTOR	1 00	X						0	0	0
DAVE HALSTEAD DIRECTOR	1 00	X						0	0	0
DICK WEBBER VP OF STEM	1 00	X						0	0	0
DON DARE NATIONAL REPRESENTATIVE	1 00	X						0	0	0
DONALD PARKER DIRECTOR	1 00	X						0	0	0
DONALD MILLER DIRECTOR	1 00	X						0	0	0
DONALD LEE VP RISK MANAGEMENT	1 00	X						0	0	0
DOUG FERGUSON NATIONAL REPRESENTATIVE	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
HEATH HILDRETH VP MEMBERSHIP	1 00	X						0	0	0
J SONI DAVIDSON DIRECTOR	1 00	X						0	0	0
JASON BOHNE DIRECTOR	1 00	X						0	0	0
JESSICA BIVENS DIRECTOR	1 00	X						0	0	0
JIM ATCHLEY DIRECTOR	1 00	X						0	0	0
JOE BROWDER INTERNATIONAL REP	1 00	X						0	0	0
JOEY ROSE DIRECTOR	1 00	X						0	0	0
JOHN HILDRETH VP ENDOWMENT	1 00	X						0	0	0
JOHN JORDAN DIRECTOR	1 00	X						0	0	0
JOHN SHERIDAN EXECUTIVE VP	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN WORDEN ASSISTANT TREASURER	1 00	X						0	0	0
DR JOSEPH JOHNSON VP DEVELOPMENT	1 00	X						0	0	0
LARRY BLAIR DIRECTOR	1 00	X						0	0	0
LLOYD SMITH DIRECTOR	1 00	X						0	0	0
LOGAN HICKMAN COMMISSIONER	1 00	X						0	0	0
M DAVID STOCKTON DIRECTOR	1 00	X						0	0	0
MIKE COHEN VP OF MARKETING	1 00	X						0	0	0
RANDY BOYD DIRECTOR	1 00	X						0	0	0
ROBERT CARTER TREASURER	1 00	X						0	0	0
ROBERT QUILLIAMS DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT WOODSON DIRECTOR	1 00	X						0	0	0
RON JUSTUS DIRECTOR	1 00	X						0	0	0
RONALD PEARMAN DIRECTOR	1 00	X						0	0	0
SCOTT SUCHOMSKI DIRECTOR	1 00	X						0	0	0
SCOTT TAYLOR LEGAL COUNSEL	1 00	X						0	0	0
SHANE CRUZE DIRECTOR	1 00	X						0	0	0
SID BLALOCK DIRECTOR	1 00	X						0	0	0
TAYLOR WORTHAM DIRECTOR	1 00	X						0	0	0
TED HATFIELD DIRECTOR	1 00	X						0	0	0
THOMAS TAYLOR DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
TRACY THOMPSON PRESIDENT	1 00	X						0	0	0
TRENT NICHOLS DIRECTOR	1 00	X						0	0	0
WES STOWERS JR PAST PRESIDENT	1 00	X						0	0	0
WESLEY WHITE DIRECTOR	1 00	X						0	0	0
BARRY BROOKE VP PROPERTIES	1 00	X						0	0	0
WILLIAM TRIBBLE JR VP PROGRAM	1 00	X						0	0	0
TOM STRATE DIRECTOR	1 00	X						0	0	0
JIM MCCAULEY DISTRICT CHAIR	1 00	X						0	0	0
MARC ROBERTSON DISTRICT CHAIR	1 00	X						0	0	0
JEREMY COOK DISTRICT CHAIR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
GREGORY BLAKE DIRECTOR	1 00	X						0	0	0
CASSIUS CASH DIRECTOR	1 00	X						0	0	0
MIKE FISHMAN DIRECTOR	1 00	X						0	0	0
TONJA JOHNSON VP OF SCOUTREACH	1 00	X						0	0	0
JOE LANDSMAN DIRECTOR	1 00	X						0	0	0
TONY WILLIAMS DIRECTOR	1 00	X						0	0	0
NATHAN WOODS VP OF FINANCE	1 00	X						0	0	0
STEVE PETRONE DISTRICT CHAIR	1 00	X						0	0	0
RICK SHEPARD DISTRICT CHAIR	1 00	X						0	0	0
MITCHELL BRYANT DISTRICT CHAIR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
GREG BARNETT DIRECTOR	1 00	X						0	0	0
MICHAEL KOHL DIRECTOR	1 00	X						0	0	0
ANDY MCCALL DISTRICT CHAIR	1 00	X						0	0	0
JEFF MOSER DIRECTOR	1 00	X						0	0	0
ROBERT PARISH DIRECTOR	1 00	X						0	0	0
BEN PINNELL DIRECTOR	1 00	X						0	0	0
JIM SMITH DIRECTOR	1 00	X						0	0	0
KATHY WISE SMITH DIRECTOR	1 00	X						0	0	0
NEILL TOWNSEND DIRECTOR	1 00	X						0	0	0
DAVID REYNOLDS DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
BEN ALFORD DIRECTOR	1 00	X						0	0	0
AJ AREM DIRECTOR	1 00	X						0	0	0
KELLI DERIEUX DIRECTOR	1 00	X						0	0	0
RICH GROSS DIRECTOR	1 00	X						0	0	0
ANDREW LAKE DIRECTOR	1 00	X						0	0	0
CHRIS MANNING DIRECTOR	1 00	X						0	0	0
KEVIN PROFFITT DIRECTOR	1 00	X						0	0	0
MICHAEL WOLFE DIRECTOR	1 00	X						0	0	0
MOOSE HALSTEAD YOUTH VENTURING PRESIDENT	1 00	X						0	0	0
NATHAN HOLLAND YOUTH LODGE CHIEF	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
MIKE HOOD DISTRICT CHAIR	1 00	X						0	0	0	
BRENT MCNEELEY DISTRICT CHAIR	1 00	X						0	0	0	
TOM BRISTOW DISTRICT CHAIR	1 00	X						0	0	0	
DAVID WILLIAMS SCOUT EXECUTIVE	40 00			X				180,441	0	30,384	

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
 Attach to Form 990 or Form 990-EZ.
 Go to www.irs.gov/Form990 for the latest information.

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Employer identification number

62-0476811

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

The organization is not a private foundation because it is (For lines 1 through 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 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An 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 in 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)

(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), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
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)						
6	Public support. Subtract line 5 from line 4						

Section B. Total Support

	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc (see instructions)					12	

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2017 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2018.** 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 ►
- b 33 1/3% support test—2017.** 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 ►
- 17a 10%-facts-and-circumstances test—2018.** 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 ►
- b 10%-facts-and-circumstances test—2017.** 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 ►
- 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 ►

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	2,129,699	2,148,568	2,409,949	2,033,460	2,283,578	11,005,254
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	1,791,726	1,780,432	1,888,263	2,135,307	1,807,350	9,403,078
3	Gross receipts from activities that are not an unrelated trade or business under section 513	36,935	36,565	51,987	37,418	43,594	206,499
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	3,958,360	3,965,565	4,350,199	4,206,185	4,134,522	20,614,831
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons		5,500	35,896	74,250	42,957	158,603
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						0
c	Add lines 7a and 7b		5,500	35,896	74,250	42,957	158,603
8	Public support. (Subtract line 7c from line 6.)						20,456,228

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	3,958,360	3,965,565	4,350,199	4,206,185	4,134,522	20,614,831
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	77,203	71,650	72,807	70,526	112,147	404,333
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b	77,203	71,650	72,807	70,526	112,147	404,333
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	179,109	73,706	48,604	179,360	90,081	570,860
13	Total support. (Add lines 9, 10c, 11, and 12.)	4,214,672	4,110,921	4,471,610	4,456,071	4,336,750	21,590,024
14	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	94.750 %
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	95.430 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	1.870 %
18	Investment income percentage from 2017 Schedule A, Part III, line 17	18	1.600 %

- 19a 33 1/3% support tests—2018.** 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—2017.** 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? 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.		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
	4b		
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)? 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.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in 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).		
	5a		
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?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
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? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
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))? If "Yes," provide detail in Part VI .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
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)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

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 in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <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 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>		

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>		

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 in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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>	Yes	No
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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 (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>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>		

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)	1	
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 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	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 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)		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Additional Data

Software ID:

Software Version:

EIN: 62-0476811

Name: GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

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

Facts And Circumstances Test

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

Name of the organization
GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Employer identification number
62-0476811

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

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

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

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

Preservation of land for public use (e g , recreation or education) Preservation of an 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 Year	
a Total number of conservation easements	2a	1
b Total acreage restricted by conservation easements	2b	15 25
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► 0

4 Number of states where property subject to conservation easement is located ► 1

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 ► 2 00

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ 92,548

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X ► \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 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	1,254,226	1,209,472	1,170,851	1,099,515	1,068,776
b Contributions	28,391	41,286	35,066	73,905	28,498
c Net investment earnings, gains, and losses	-4,157	3,468	3,555	-2,569	2,241
d Grants or scholarships					
e Other expenditures for facilities and programs	2,549				
f Administrative expenses					
g End of year balance	1,275,911	1,254,226	1,209,472	1,170,851	1,099,515

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶ 100 000 %
 - c** Temporarily restricted endowment ▶
- 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 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		459,159		459,159
b Buildings		7,327,437	3,267,231	4,060,206
c Leasehold improvements				
d Equipment		1,216,994	841,538	375,456
e Other		138,316	106,015	32,301
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				4,927,122

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. (Column (b) must equal Form 990, Part X, col (B) line 12)		

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. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
CUSTODIAL ACCOUNTS	210,520
OTHER CURRENT LIABILITIES	835
PAYROLL WITHHOLDINGS	818
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	212,173

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

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	3,524,533
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-88,163
b	Donated services and use of facilities	2b	40,400
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	-47,763
3	Subtract line 2e from line 1	3	3,572,296
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	7,510
b	Other (Describe in Part XIII)	4b	90,531
c	Add lines 4a and 4b	4c	98,041
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	3,670,337

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	3,781,761
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	3,781,761
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	7,510
b	Other (Describe in Part XIII)	4b	90,531
c	Add lines 4a and 4b	4c	98,041
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	3,879,802

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

Return Reference	Explanation
See Additional Data Table	

Additional Data

Software ID:

Software Version:

EIN: 62-0476811

Name: GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Supplemental Information

Return Reference	Explanation
PART II, LINE 9	THE CONSERVATION EASEMENT VALUE OF \$38,000 IS REPORTED ON THE STATEMENT OF FINANCIAL POSITION WITHIN THE PROPERTY AND EQUIPMENT, NET LINE TOTAL WHEN DONATED, THE CONSERVATION EASEMENT WAS REPORTED ON THE STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS WITHIN THE CAPITAL CAMPAIGN LINE TOTAL

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	<p>THE GREAT FUND OF THE COUNCIL IS MADE UP OF ALL NON- (SPECIFICALLY DONOR) COVENANTED MONIES THIS FUND INCLUDES SUCH GIFTS AS THE TIRPAK MEMORIAL ESTABLISHED IN 2005 AND ALL OTHER GIFTS THAT HAVE COME BEFORE, THROUGH SUCH GIFTING VEHICLES AS THE JAMES E WEST FELLOWSHIP, THE HERITAGE SOCIETY, THE 1910 SOCIETY AND THE COUNCIL'S MEMORIALS AND TRIBUTES PROGRAM THE POLICY FOR SPENDING THE EARNINGS OF ALL THE GREAT FUND IS THAT PROCEEDS ARE TO BE USED FOR THE GENERAL OPERATIONS OF THE COUNCIL SPENDING WILL, HOWEVER, CONFORM TO THE LIMITS ESTABLISHED BY THE SPENDING POLICY OF THE COUNCIL MONIES FROM GIFTS THAT MAKE UP THE GREAT FUND DO NOT HAVE ANY SPECIFIC DONOR RESTRICTION EXCEPT BY WAY OF THE INTENT OF THEIR SOLICITATION, THEREFORE ALL GREAT FUND ASSETS ARE PERMANENTLY RESTRICTED THE FLEMING (LARRY A) FUND WAS ESTABLISHED FOLLOWING THE UNTIMELY PASSING OF LARRY A FLEMING, A VALUED CITIZEN AND SCOUTING BENEFACTOR THIS FUND'S COVENANTS ARE THAT IT PAYS OUT FROM EARNINGS, \$ 1,000 EACH YEAR TO PROVIDE A HIGHER EDUCATION SCHOLARSHIP THRU AN APPLICATION PROCESS TO A RECIPIENT EAGLE SCOUT BASED ON HIS COMMUNITY SERVICE PROJECT THE SCHOLARSHIP IS AWARDED AROUND MARCH OF EACH YEAR IN CONJUNCTION WITH THE COUNCIL'S EAGLE RECEPTION EVENT MONIES ARE FORWARDED IN THE STUDENT'S NAME TO THE SCHOOL OF HIS CHOOSING FOLLOWING THE RECIPIENT'S HIGH SCHOOL GRADUATION ALL FUNDS EARNED BEYOND THE ANNUAL PAYOUT AMOUNT ARE REINVESTED AND ARE NOT TAKEN FOR OTHER PURPOSES THE SANSOM (LEWIS M) FUND WAS ESTABLISHED IN MAY OF 2000 FOLLOWING THE UNTIMELY DEATH OF LEWIS M SANSOM ITS COVENANTS ARE THAT THE ENTIRETY OF ITS INTEREST EARNINGS CAN BE USED TO OFFSET THE EXPENSES OF THE COUNCIL IN TERMS OF CAMPSHIPS, REGISTRATION FEES, BOOKS AND UNIFORM PARTS SEVERAL DONORS CONTINUE TO REGULARLY CONTRIBUTE TO THIS FUND THE COUNCIL ANNUALLY SPENDS SEVERAL THOUSAND DOLLARS TOWARD THE AFOREMENTIONED EXPENSE ITEMS AS A FUNCTION OF ITS OPERATING BUDGET ALTHOUGH THE FUND COVENANTS ARE THAT THE ENTIRETY OF ITS INTEREST EARNINGS CAN BE USED, THE ANNUAL DRAW IS CONTROLLED BY THE SPENDING LIMITS OUTLINED IN THE COUNCIL'S SPENDING POLICY THE KIANA FUND IS A MODEST FUND THAT PAYS OUT AN AMOUNT OF MONEY FOR EACH LOCAL COUNCIL WOODBADGE TRAINING COURSE IN THE FORM OF PARTICIPANT SCHOLARSHIP(S) THE AMOUNT THE FUND PAYS SHALL NOT EXCEED THE EARNINGS OF THE FUND, THEREFORE THE FUND MAY POSSIBLY ALLOW FOR MORE THAN ONE SCHOLARSHIP RECIPIENT FOR EACH COURSE THE FRY (GEORGE W AND HELEN F) FUND WAS ESTABLISHED IN 1992 TO BECOME A PART OF THE COUNCIL'S ENDOWMENT TO SPECIFICALLY FUND A HIGHER EDUCATION SCHOLARSHIP FOR A LOCAL COUNCIL EAGLE SCOUT THE SCHOLARSHIP AMOUNT OF \$1,000, AWARDED EACH YEAR, IS FUNDED FROM EARNINGS THE SCHOLARSHIP IS AWARDED AROUND MARCH OF EACH YEAR THROUGH AN APPLICATION PROCESS IN CONJUNCTION WITH THE COUNCIL'S EAGLE RECEPTION EVENT FUNDS ARE PAID DIRECTLY TO THE RECIPIENT FOLLOWING THE RECEIPT OF A LETTER FROM THE RECIPIENT CERTIFYING ENROLLMENT IN AN UPPE</p>

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	<p>R-LEVEL EDUCATION INSTITUTION ALL FUNDS EARNED BEYOND THE ANNUAL PAYOUT AMOUNTS ARE REINVESTED, AND ARE NOT TAKEN FOR OTHER PURPOSES THE BAER (THOMAS H) MEMORIAL FUND IS COVENANTED TO PROVIDE CAMPERSHIP (SCHOLARSHIPS) TO COUNCIL CUBS AND SCOUTS TO THAT THEY MAY ATTEND DAY OR (TWILIGHT) CAMP OR SUMMER CAMP (RESPECTIVELY) AT A COUNCIL OPERATED CAMP THERE IS AN APPLICATION AND SELECTION PROCESS ESTABLISHED FOR THE USE OF THE RECIPIENT SELECTION COMMITTEE THE ENTIRETY OF THE FUND'S ANNUAL INTEREST EARNINGS MAY BE USED TOWARD THIS PURPOSE THERE IS NO MAXIMUM OR MINIMUM SCHOLARSHIP AMOUNT AND THE ONLY QUALIFIER IS THAT THE TOTAL OF ALL AWARDS SHALL NOT EXCEED EARNINGS IT IS SPECIFICALLY NOTED THAT UNUSED EARNINGS WILL BE REINVESTED IN THE FUND AND WILL NOT BE USED FOR OTHER PURPOSES EARNED MONIES FROM THIS FUND ARE EXPENDED THROUGH THE COUNCIL'S ASSISTANCE TO INDIVIDUALS BUDGET LINE AND REVENUE IS REFLECTED IN THE SPECIFIC ACTIVITIES (CAMPERSHIPS) FOR WHICH THE FUND WAS ESTABLISHED THE PHILMONT SCHOLARSHIP ENDOWMENT FUND IS A PERMANENTLY RESTRICTED FUND, WHICH ALLOWS NEEDY OR UNDER PRIVILEGED SCOUTS FROM THE GREAT SMOKY MOUNTAIN COUNCIL TO ATTEND THE PHILMONT SCOUT RANCH HIGH ADVENTURE BASE LOCATED NEAR CIMARRON, NEW MEXICO SEVERAL VISITORY LEADERS CONCEIVED OF THE IDEA TO RAISE MONEY FOR A PERMANENT PHILMONT SCHOLARSHIP ENDOWMENT ONLY THE INTEREST WOULD BE USED FOR THE PURPOSE OF THIS FUND AND THE SPENDING AND INVESTMENT POLICY WILL FOLLOW THAT OF THE OVERALL COUNCIL POLICY A PRELIMINARY GOAL OF RAISING \$100,000 HAS BEEN ESTABLISHED AND THE FUND IS IN THE REINVESTMENT AND FUNDING MODE THEREFORE, NO SCHOLARSHIPS HAVE BEEN AWARDED "THE CHALLENGE OF THE PHILMONT EXPERIENCE MAY NOT BE FOR ALL SCOUTS BUT IT CAN BE FOR A FEW MORE" THE ERWIN FUND WAS ESTABLISHED IN 1989 FOLLOWING THE UNTIMELY DEATH OF DR STANLEY W ERWIN, A VALUED SCOUTING BENEFACTOR ITS COVENANTS ARE THAT THE ENTIRETY OF ITS INTEREST EARNINGS CAN BE USED TO OFFSET THE ANNUAL OPERATIONS OF THE COUNCIL HOWEVER A WOODBADGE SCHOLARSHIP IS TO BE AWARDED BASED ON NEED DURING A YEAR IN WHICH THE COUNCIL CONDUCTS A COURSE SPENDING AND INVESTING CONFORMS TO THE LIMITS AND OTHER POLICIES OF THE COUNCIL THE COUNCIL OWNS "THE BENEFITS" FROM ANOTHER FUND CALLED THE ROBINSON FUND IT IS HELD IN TRUST BY A THIRD PARTY FOR THE BENEFIT OF THE GREAT SMOKY MOUNTAIN COUNCIL THE COUNCIL RECEIVES A GRANT EACH YEAR OF APPROXIMATELY \$2,000 THIS GRANT MONEY IS APPLIED TO THE GENERAL FUND FOR THE GENERAL OPERATING PURPOSES OF THE COUNCIL AND IS ACCOUNTED FOR THROUGH THE FRIENDS OF SCOUTING CAMPAIGN THE PROF POWERS FUND IS ESTABLISHED TO HONOR HAROLD ("PROF") POWERS FOR HIS DECADES OF LEADERSHIP TO YOUNG MEN IN BOY SCOUTS OF AMERICA IN ATHENS, TENNESSEE MOST OF THE DONORS TO THE FUND ARE EAGLE SCOUTS WHO EARNED THEIR EAGLE SCOUT AWARD UNDER PROF'S LEADERSHIP WITH PROF'S CONCURRENCE, THE INCOME FROM THE FUND WILL BE USED TO PROVIDE CAMPERSHIPS FOR BOY SCOUTS IN THE UNAKA DISTRICT OF THE GRE</p>

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	AT SMOKY MOUNTAIN COUNCIL TO ATTEND BOY SCOUT CAMP THE CAMPERSHIPS WOULD BE AVAILABLE ONLY TO SCOUTS WHO DO NOT OTHERWISE HAVE THE MEANS TO ATTEND SCOUT CAMP THE RECIPIENTS OF THE CAMPERSHIPS WILL BE NOMINATED AND SELECTED BY THE UNAKA DISTRICT SCOUT EXECUTIVE AFTER MAKING SURE THAT THE AVAILABILITY OF THE CAMPERSHIPS IS PUBLICIZED TO THE VARIOUS TROOPS AND PACKS EACH CAMPERSHIP WILL PROVIDE ONE HALF (1/2) OF THE COST OF ATTENDING BOY SCOUT CAMP FOR ONE WEEK AT A CAMP SPONSORED BY THE GREAT SMOKY MOUNTAIN COUNCIL IF THE INCOME IN ANY GIVEN YEAR IS NOT FULLY UTILIZED, IT CAN CARRY OVER AND BE AVAILABLE FOR CAMPERSHIPS IN A SUCCEEDING YEAR

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE COUNCIL IS INCORPORATED AS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FORM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND COMPARABLE STATE LAW AS A CHARITABLE ORGANIZATION WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 509 (A)(1) OF THE INTERNAL REVENUE CODE IS SUBJECT TO TAX THE COUNCIL CURRENTLY HAS NO UNRELATED BUSINESS INCOME ACCORDING, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	PROVISION FOR UNCOLLECTIBLES 90,531

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	PROVISION FOR UNCOLLECTIBLES 90,531

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

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2018

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a
 Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Employer identification number

62-0476811

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

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

(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
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		<u>GOLF TOURNAMENT</u> (event type)	<u>SPORTING CLAYS</u> (event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	62,913	57,031		119,944
	2 Less Contributions	46,750	29,600		76,350
	3 Gross income (line 1 minus line 2)	16,163	27,431		43,594
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	4,600	9,512		14,112
	7 Food and beverages	3,162	2,335		5,497
	8 Entertainment				
	9 Other direct expenses	7,959			7,959
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				27,568
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				16,026

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		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 _____

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

a	The organization's facility	13a	%
b	An outside facility	13b	%

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

Name ▶
 Address ▶

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

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

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

Name ▶
 Address ▶

16 Gaming manager information

Name ▶
 Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b** Enter the amount of distributions required under state law 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.

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No 1545-0047

2018

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

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 the latest information.

Name of the organization
GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Employer identification number
62-0476811

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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 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 ▶ _____

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) REGISTRATION FEES, UNIFORMS, ETC	2212	83,681		COST	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2	GRANTS ARE MONITORED THROUGH PRE AND POST BUDGET DEVELOPMENT AND REVIEW COST CENTERS FOR SPECIFIC GRANT PROGRAMS ARE SET UP AND REPORTS ARE PROVIDED BACK TO THE GRANTOR AT LEAST ANNUALLY, SOME GRANTS ARE REPORTED QUARTERLY REPORTS INCLUDE A NARRATIVE DESCRIPTION OF RESULTS AND/OR SERVICES PROVIDED AS WELL AS AN ACCOUNTING OF HOW FUNDS WERE SPENT

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Employer identification number
62-0476811

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.		
	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <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?		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		No
Only 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?		No
b	Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		No
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?		No
b	Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		No
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.		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		No

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.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2018

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for the latest information.**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Employer identification number
62-0476811

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	X	9	14,212	PURCHASE PRICE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (SUPPLIES)	X	19	81,905	PURCHASE PRICE
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II**Supplemental Information.**

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

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

2018
Open to Public Inspection

Department of the Treasury

Name of the organization

GREAT SMOKY MOUNTAIN COUNCIL 557
BOY SCOUTS OF AMERICA TRUST

Employer identification number

62-0476811

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	BOARD MEMBERS JOHN HILDRETH AND HEALTH HILDRETH HAVE A FAMILY RELATIONSHIP

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND IS MADE AVAILABLE TO ALL EXECUTIVE BOARD MEMBERS UPON REQUEST PRIOR TO FILING, PARTS I AND II ARE SENT TO ALL EXECUTIVE BOARD MEMBERS THE COUNCIL'S SCOUT EXECUTIVE REVIEWS AND APPROVES THE RETURN PRIOR TO FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	ANNUALLY, THE COUNCIL REVIEWS AND REAFFIRMS CONFLICT OF INTEREST POLICIES FOR VOLUNTEER BOARD MEMBERS AND EMPLOYEES THROUGHOUT THE YEAR ALL CONTRACTS AND PURCHASES ARE COMPLETED FOLLOWING A MINIMUM THREE (3) BID PROCESS IF POTENTIAL CONFLICTS ARE APPARENT DURING THIS PROCESS, THEN THE MATTER IS TAKEN UP WITH COUNCIL OFFICERS FOR ADVICE, CONSENT, AND CONCURRENCE MAJOR PURCHASES, CONTRACTS, AND SERVICE AGREEMENTS ARE REVIEWED AND APPROVED BY THE EXECUTIVE COMMITTEE AND RATIFIED BY THE EXECUTIVE BOARD

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	USING TABLES AND FORMULAS PROVIDED BY THE NATIONAL BSA ORGANIZATION, THE GREAT SMOKY MOUNTAIN COUNCIL'S COMPENSATION AND BENEFITS COMMITTEE, CHAIRED BY THE PRESIDENT, MEETS ANNUALLY TO CONSIDER APPROPRIATE PAY CHANGES (IF ANY) FOR THE EXECUTIVE PRIOR TO ANY DECISION OF THIS COMMITTEE CONCERNING ANY COMPENSATION CHANGE, THE EXECUTIVE IS APPRAISED FOR HIS PRIOR YEAR PERFORMANCE USING A SET OF STANDARDS AND MEASURES AGREED UPON BETWEEN THE EXECUTIVE AND THE PRESIDENT OF THE COUNCIL BEFORE THESE MEETINGS AND DECISIONS ARE MADE, THE ENTIRE EXECUTIVE BOARD CONSIDERS AND APPROVES THE SALARIES, INSURANCE, AND BENEFITS COST CENTERS AS A WHOLE FOR THE ALL EMPLOYEES AS A FUNCTION OF APPROVING THE NEXT YEAR'S BUDGET BEFORE BEING REVIEWED AND APPROVED BY THE EXECUTIVE BOARD THE BUDGET IS CONSIDERED AND BUILT BY THE COUNCIL'S BUDGET COMMITTEE THROUGH A SERIES OF BUDGET BUILDING MEETINGS DURING WHICH COMPENSATION ISSUES AND PATTERNS ARE REVIEWED FOR CONSISTENCY, ACCURACY, AND FAIRNESS THE PROCESS FOR DETERMINING THE COMPENSATION OF OFFICERS IS THE SAME AS THE PROCESS FOR TOP OFFICIALS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	POLICY DOCUMENTS ARE MADE AVAILABLE AT BOARD MEETINGS CONSISTENT WITH THE TIMING OF THEIR DEVELOPMENT OR CHANGE THESE DOCUMENTS ARE ALSO AVAILABLE TO THE GENERAL PUBLIC UPON REQUEST DURING NORMAL BUSINESS HOURS AT THE CORPORATE OFFICES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGE IN TEMPORARILY RESTRICTED NET ASSETS -103,428 CHANGE IN PERMANENTLY RESTRICTED NET ASSETS 21,686