

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
2020
Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 01-01-2020, and ending 12-31-2020

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

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

G Gross receipts \$ 3,513,208

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶ 1761

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

J Website: ▶ WWW.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:
 THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME GRANTED BY THE BOY SCOUTS OF AMERICA AND IN ACCORDANCE WITH THE CONGRESSIONAL CHARTER, BYLAWS, AND RULES AND REGULATIONS OF THE BOY SCOUTS OF AMERICA, THE SCOUTING PROGRAM OF PROMOTING THE ABILITY OF BOYS AND YOUNG MEN AND WOMEN TO DO THINGS FOR THEMSELVES AND OTHERS, TRAINING THEN IN SCOUTCRAFT, AND TEACHING THEM PATRIOTISM, COURAGE, SELF-RELIANCE, AND KINDRED VIRTUES, USING THE METHODS WHICH ARE NOW IN COMMON USE BY THE BOY SCOUTS OF AMERICA.

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)	94
4 Number of independent voting members of the governing body (Part VI, line 1b)	94
5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	55
6 Total number of volunteers (estimate if necessary)	1,972
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 39	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	2,235,690	2,874,709
9 Program service revenue (Part VIII, line 2g)	983,771	200,386
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	120,200	49,800
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	441,780	156,618
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,781,441	3,281,513
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	61,432	35,869
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)	2,063,125	1,836,515
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 513,860		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,915,853	1,175,852
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,040,410	3,048,236
19 Revenue less expenses. Subtract line 18 from line 12	-258,969	233,277

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	11,123,203	11,385,869
21 Total liabilities (Part X, line 26)	368,168	224,308
22 Net assets or fund balances. Subtract line 21 from line 20	10,755,035	11,161,561

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: 2021-08-18

DAVID M WILLIAMS SCOUT EXECUTIVE
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: 2021-08-18

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:

THE CORPORATION SHALL PROMOTE, WITHIN THE TERRITORY COVERED BY THE CHARTER FROM TIME TO TIME GRANTED BY THE BOY SCOUTS OF AMERICA AND IN ACCORDANCE WITH THE CONGRESSIONAL CHARTER, BYLAWS, AND RULES AND REGULATIONS OF THE BOY SCOUTS OF AMERICA, THE SCOUTING PROGRAM OF PROMOTING THE ABILITY OF BOYS AND YOUNG MEN AND WOMEN TO DO THINGS FOR THEMSELVES AND OTHERS, TRAINING THEN IN SCOUTCRAFT, AND TEACHING THEM PATRIOTISM, COURAGE, SELF-RELIANCE, AND KINDRED VIRTUES, USING THE METHODS WHICH ARE NOW IN COMMON USE BY THE BOY SCOUTS OF AMERICA.

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 \$ 1,521,965 including grants of \$ 14,347) (Revenue \$ 200,385)
See Additional Data

4b (Code:) (Expenses \$ 384,899 including grants of \$ 10,761) (Revenue \$ 50,677)
See Additional Data

4c (Code:) (Expenses \$ 384,899 including grants of \$ 10,761) (Revenue \$ 50,677)
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 ▶ 2,291,763

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question/Description, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

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/Description, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	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?	Yes	
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?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	Yes	
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.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	Yes	
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?	Yes	
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

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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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	190,342				
	b Membership dues	1b					
	c Fundraising events	1c	50,250				
	d Related organizations	1d					
	e Government grants (contributions)	1e	363,300				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,270,817				
	g Noncash contributions included in lines 1a - 1f:\$	1g	12,879				
	h Total. Add lines 1a-1f			2,874,709			
Program Service Revenue	2a ACTIVITY REVENUE	Business Code					
		611710	143,920	143,920			
	b CAMPING REVENUE	611710	42,041	42,041			
	c RENTAL REVENUE	531110	14,425	14,425			
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f.		200,386					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		92,238			92,238	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		6b Less: rental expenses					
		6c Rental income or (loss)					
		d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7b Less: cost or other basis and sales expenses	42,438				
		7c Gain or (loss)	-42,438				
		d Net gain or (loss)		-42,438	-42,438		
	8a Gross income from fundraising events (not including \$ 50,250 of contributions reported on line 1c). See Part IV, line 18						
		8b Less: direct expenses		16,883			
		c Net income or (loss) from fundraising events			12,827		12,827
	9a Gross income from gaming activities. See Part IV, line 19						
9b Less: direct expenses							
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10b Less: cost of goods sold		172,374				
	c Net income or (loss) from sales of inventory			88,872	88,872		
Miscellaneous Revenue		Business Code					
11a OTHER REVENUE		900099	54,919	54,919			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			54,919				
12 Total revenue. See instructions			3,281,513	301,739	0	105,065	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	35,869	35,869		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	236,234	167,367	19,003	49,864
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	1,226,613	869,775	104,624	252,214
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits	262,404	184,788	12,180	65,436
10 Payroll taxes	111,264	80,933	9,141	21,190
11 Fees for services (non-employees):				
a Management				
b Legal	9,089	4,918	3,339	832
c Accounting	27,120	14,676	9,962	2,482
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,724		2,724	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	43,698	23,646	16,052	4,000
12 Advertising and promotion				
13 Office expenses	274,278	197,378	5,007	71,893
14 Information technology				
15 Royalties				
16 Occupancy	166,022	155,734	2,371	7,917
17 Travel	120,165	96,604	3,802	19,759
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,552	8,519	393	1,640
20 Interest				
21 Payments to affiliates	49,660		49,660	
22 Depreciation, depletion, and amortization	336,205	322,758	3,145	10,302
23 Insurance	39,324	35,599	871	2,854
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	83,458	83,458		
b RECOGNITION AWARDS	13,557	9,741	339	3,477
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,048,236	2,291,763	242,613	513,860
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	634,865	2	363,021
	3 Pledges and grants receivable, net	3,233,184	3	3,247,201
	4 Accounts receivable, net	49,588	4	29,091
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	28,634	8	22,873
	9 Prepaid expenses and deferred charges	383,368	9	785,939
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,613,839		
	b Less: accumulated depreciation	4,746,834	4,685,072	4,867,005
	11 Investments—publicly traded securities	2,108,492	11	2,070,739
	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 33)	11,123,203	16	11,385,869	
Liabilities	17 Accounts payable and accrued expenses	77,865	17	56,832
	18 Grants payable		18	
	19 Deferred revenue	75,947	19	17,251
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		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	214,356	25	150,225
	26 Total liabilities. Add lines 17 through 25	368,168	26	224,308
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	5,634,836	27	5,547,227
	28 Net assets with donor restrictions	5,120,199	28	5,614,334
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	10,755,035	32	11,161,561	
33 Total liabilities and net assets/fund balances	11,123,203	33	11,385,869	

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	3,281,513
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,048,236
3	Revenue less expenses. Subtract line 2 from line 1	3	233,277
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,755,035
5	Net unrealized gains (losses) on investments	5	20,238
6	Donated services and use of facilities	6	22,175
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	130,836
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,161,561

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 (2020)

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:

SCOUTS BSA - ALMOST 3,000 BOYS AND GIRLS ARE SERVED IN THE SCOUTS BSA PROGRAM. FROM THE ENTRY LEVEL SCOUT THROUGH AGE 18, SCOUTS BSA 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 ACQUIRE 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
BARRON KENNEDY III DIRECTOR	1.00	X						0	0	0
BRIAN TAPP VP MEMBERSHIP	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
CARL VAN HOOZIER JR DIRECTOR	1.00	X						0	0	0
CRAWFORD WAGNER DIRECTOR	1.00	X						0	0	0
DAVE HALSTEAD VP OF SAFE SCOUTING	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			
DICK WEBBER DIRECTOR	1.00	X						0	0	0
DON DARE NATIONAL REPRESENTATIVE	1.00	X						0	0	0
DR DONALD PARKER DIRECTOR	1.00	X						0	0	0
DONALD MILLER DIRECTOR	1.00	X						0	0	0
DONALD LEE DIRECTOR	1.00	X						0	0	0
DOUG FERGUSON NATIONAL REPRESENTATIVE	1.00	X						0	0	0
HEATH HILDRETH VP OF STRATEGIC PLANNING	1.00	X						0	0	0
J SONI DAVIDSON 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

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(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			
JOE BROWDER DIRECTOR	1.00	X						0	0	0
JOEY ROSE DIRECTOR	1.00	X						0	0	0
JOHN HILDRETH VP OF MAJOR GIFTS	1.00	X						0	0	0
JOHN SHERIDAN PRESIDENT	1.00	X						0	0	0
JOHN WORDEN DIRECTOR	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
DR LLOYD SMITH DIRECTOR	1.00	X						0	0	0
LOGAN HICKMAN EXEC VICE PRESIDENT	1.00	X						0	0	0
DR M DAVID STOCKTON DIRECTOR	1.00	X						0	0	0

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(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 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
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 COMMISSIONER/COUNCIL ATTOR	1.00	X						0	0	0
SHANE CRUZE DIRECTOR	1.00	X						0	0	0

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(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			
TED HATFIELD DIRECTOR	1.00	X						0	0	0
THOMAS TAYLOR DIRECTOR	1.00	X						0	0	0
TRACY THOMPSON PAST PRESIDENT	1.00	X						0	0	0
DR TRENT NICHOLS DIRECTOR	1.00	X						0	0	0
WES STOWERS DIRECTOR	1.00	X						0	0	0
DR WESLEY WHITE DIRECTOR	1.00	X						0	0	0
BARRY BROOKE VP PROPERTIES	1.00	X						0	0	0
WILLIAM TRIBBLE JR DISTRICT CHAIR	1.00	X						0	0	0
DAVID WILLIAMS SCOUT EXECUTIVE	40.00	X		X				206,755	0	29,480
TOM STRATE DIRECTOR	1.00	X						0	0	0

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(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			
JIM MCCAULEY DIRECTOR	1.00	X						0	0	0
MARC ROBERTSON ASSISTANT TREASURER	1.00	X						0	0	0
JEREMY COOK ASSISTANT TREASURER	1.00	X						0	0	0
DR 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
DR TONY WILLIAMS DIRECTOR	1.00	X						0	0	0
NATHAN WOODS VP OF FINANCE	1.00	X						0	0	0
GREG BARNETT DIRECTOR	1.00	X						0	0	0
MICHAEL KOHL DIRECTOR	1.00	X						0	0	0

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(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			
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
DAVID REYNOLDS DIRECTOR	1.00	X						0	0	0
BEN ALFORD DIRECTOR	1.00	X						0	0	0
AJ AREM DIRECTOR	1.00	X						0	0	0
ANDREW LAKE DIRECTOR	1.00	X						0	0	0
CHRIS MANNING VP PROGRAM	1.00	X						0	0	0

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(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			
KEVIN PROFFITT DIRECTOR	1.00	X						0	0	0
MICHAEL WOLFE DIRECTOR	1.00	X						0	0	0
MIKE HOOD DISTRICT CHAIR	1.00	X						0	0	0
JASON BROOKS DISTRICT CHAIR	1.00	X						0	0	0
LINDSAY WILLIS DIRECTOR	1.00	X						0	0	0
DR RACHEL CHEN DISTRICT CHAIR	1.00	X						0	0	0
GABRIEL BOLAS II DIRECTOR	1.00	X						0	0	0
GRANT BOYD DIRECTOR	1.00	X						0	0	0
RUSTY HARMON DIRECTOR	1.00	X						0	0	0
DR APRIL MCMILLAN DIRECTOR	1.00	X						0	0	0

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(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			
KELLEY MAIERHOFER DIRECTOR	1.00	X						0	0	0
DON NALLS DIRECTOR	1.00	X						0	0	0
RUSS POWELL DIRECTOR	1.00	X						0	0	0
GEORGE SHIELDS DIRECTOR	1.00	X						0	0	0
DAVE BEACH DISTRICT CHAIR	1.00	X						0	0	0
TREY DYKES DIRECTOR	1.00	X						0	0	0
KEN HOOD DIRECTOR	1.00	X						0	0	0
SAVANNAH MCMILLAN NATIONAL REPRESENTATIVE	1.00	X						0	0	0
PAT POLIS DISTRICT CHAIR	1.00	X						0	0	0
KEVIN ROSS DISTRICT CHAIR	1.00	X						0	0	0

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(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			
TED SHELTON DIRECTOR	1.00	X						0	0	0
JOHN SNODDERLY DISTRICT CHAIR	1.00	X						0	0	0
DR MICHAEL WIETING DIRECTOR	1.00	X						0	0	0
TAYLOR WORTHAM VP OF INVESTMENTS	1.00	X						0	0	0
PHIL SIEBERT DISTRICT CHAIR	1.00	X						0	0	0

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2020

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 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 **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) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	2,409,949	2,033,460	2,283,578	2,235,690	2,874,709	11,837,386
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	2,409,949	2,033,460	2,283,578	2,235,690	2,874,709	11,837,386
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.						11,837,386

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4. . .	2,409,949	2,033,460	2,283,578	2,235,690	2,874,709	11,837,386
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .	72,807	70,526	112,147	120,200	92,238	467,918
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.). . .	48,604	179,360	90,081	78,801	54,919	451,765
11 Total support. Add lines 7 through 10						12,757,069
12 Gross receipts from related activities, etc. (see instructions)					12	8,407,986

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	92.790 %
15 Public support percentage for 2019 Schedule A, Part II, line 14	15	92.370 %

16a 33 1/3% support test—2020. 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—2019. 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—2020. 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—2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c	Add lines 7a and 7b.						
8	Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9	Amounts from line 6.						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c	Add lines 10a and 10b.						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here.**

Section C. Computation of Public Support Percentage

15	Public support percentage for 2020 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2019 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2020 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2019 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2020. 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—2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

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 lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described in 11a above?		
c	A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, 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 line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in line 2a constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020:			
a From 2015.			
b From 2016.			
c From 2017.			
d From 2018.			
e From 2019.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016.			
b Excess from 2017.			
c Excess from 2018.			
d Excess from 2019.			
e Excess from 2020.			

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

OMB No. 1545-0047 2020 Open to Public Inspection

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

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate value of contributions, grants, and end of year. Rows 5-6 for donor/donor advisor notification questions.

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

Form for Part II Conservation Easements. Includes questions 1-9 regarding purpose of easements, monitoring, and reporting. Includes a table for 'Held at the End of the Year' with rows 2a-2d.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a-1b and 2 regarding reporting of art and assets.

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	1,288,786	1,275,911	1,254,226	1,209,472	1,170,851
b Contributions	2,480	9,040	28,391	41,286	35,066
c Net investment earnings, gains, and losses	-6,506	3,835	-4,157	3,468	3,555
d Grants or scholarships					
e Other expenditures for facilities and programs			2,549		
f Administrative expenses					
g End of year balance	1,284,760	1,288,786	1,275,911	1,254,226	1,209,472

- 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** Term 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:
- | | Yes | No |
|--|------------------|----|
| (i) Unrelated organizations | 3a(i) Yes | No |
| (ii) Related organizations | 3a(ii) | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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		7,343,828	3,837,180	3,506,648
c Leasehold improvements				
d Equipment		1,050,379	789,526	260,853
e Other		760,473	120,128	640,345
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				4,867,005

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 _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
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)		
(10)		
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)	
(10)	
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	
(2) CUSTODIAL ACCOUNTS	149,259
(3) OTHER CURRENT LIABILITIES	675
(4) PAYROLL WITHHOLDINGS	291
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	150,225

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	2,916,882
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	20,238
b	Donated services and use of facilities	2b	22,175
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	42,413
3	Subtract line 2e from line 1	3	2,874,469
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	2,724
b	Other (Describe in Part XIII.)	4b	404,320
c	Add lines 4a and 4b	4c	407,044
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,281,513

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	3,004,492
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	3,004,492
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	2,724
b	Other (Describe in Part XIII.)	4b	41,020
c	Add lines 4a and 4b	4c	43,744
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,048,236

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	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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 MONIE S. 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 FELLOWSHI P, 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 US ED FOR THE GENERAL OPERATIONS OF THE COUNCIL. SPENDING WILL, HOWEVER, CONFORM TO THE LIMIT S ESTABLISHED BY THE SPENDING POLICY OF THE COUNCIL. MONIES FROM GIFTS THAT MAKE UP THE GR EAT FUND DO NOT HAVE ANY SPECIFIC DONOR RESTRICTION EXCEPT BY WAY OF THE INTENT OF THEIR S OLICITATION; THEREFORE ALL GREAT FUND ASSETS ARE PERMANENTLY RESTRICTED. THE FLEMING (LARR Y A.) FUND WAS ESTABLISHED FOLLOWING THE UNTIMELY PASSING OF LARRY A. FLEMING, A VALUED CI TIZEN 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 CA MPERSHIPS, REGISTRATION FEES, BOOKS AND UNIFORM PARTS. SEVERAL DONORS CONTINUE TO REGULARL Y 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 CON VENANTS ARE THAT THE ENTIRETY OF ITS INTEREST EARNINGS CAN BE USED, THE ANNUAL DRAW IS CON TROLLED BY THE SPENDING LIMITS OUTLINED IN THE COUNCIL'S SPENDING POLICY. THE KIANA FUND I S 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 EXCE ED THE EARNINGS OF THE FUND, THEREFORE THE FUND MAY POSSIBLY ALLOW FOR MORE THAN ONE SCHOL ARSHIP 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 EAC H YEAR, IS FUNDED FROM EARNINGS. THE SCHOLARSHIP IS AWARDED AROUND MARCH OF EACH YEAR THRO UGH AN APPLICATION PROCESS IN CONJUNCTION WITH THE COUNCIL'S EAGLE RECEPTION EVENT. FUNDS ARE PAID DIRECTLY TO THE RECIPIENT FOLLOWING THE RECIEPT OF A LETTER FROM THE RECIPIENT CE RTIFYING 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 CAMPSHIP (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 (CAMPSHIPS) 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 \$5,000. 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 CAMPSHIPS FOR BOY SCOUTS IN MONROE, MEIGS AND MCMINN COUNCILS.</p>

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	TIES 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 MONROE, MEIGS AND MCMINN COUNTIES 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 AN Y 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 FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND COMPARABLE STATE LAW AS A CHARITABLE ORGANIZATION WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 509(A)(1) OF THE 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 83,458. LOSS ON DISPOSAL OF ASSETS -42,438. PPP FORGIVENESS 363,300.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	PROVISION FOR UNCOLLECTIBLES 83,458. LOSS ON DISPOSAL OF ASSETS -42,438.

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2020

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... 2b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

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) Total events
	<u>GOLF TOURNAMENT</u> (event type)	<u>SPORTING CLAYS</u> (event type)	(total number)	(add col. (a) through col. (c))
1 Gross receipts	54,240	25,720		79,960
2 Less: Contributions	39,250	11,000		50,250
3 Gross income (line 1 minus line 2)	14,990	14,720		29,710
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	3,680	4,690		8,370
7 Food and beverages	790	1,220		2,010
8 Entertainment				
9 Other direct expenses	6,503			6,503
10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				16,883
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				12,827

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			
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 as Filed, 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

2020

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...
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.

Table with 8 columns: (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, (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

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.	800	35,869		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)

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

2020

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 Questions Regarding Compensation

	Yes	No								
<p>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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b									
<p>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 on Line 1a?</p>	2	Yes								
<p>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.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>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:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a	No								
	4b	No								
	4c	No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a	No								
	5b	No								
<p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a	No								
	6b	No								
<p>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.</p>	7	No								
<p>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.</p>	8	No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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.

Return Reference	Explanation
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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

▶ **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	6	5,379	PURCHASE PRICE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>SUPPLIES</u>)	X	6	7,500	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 isn't 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 didn't 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
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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.

OMB No. 1545-0047
2020
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	<p>THE EXECUTIVE BOARD SHALL BE THE GOVERNING BODY OF THE CORPORATION AND SHALL MANAGE ITS AFFAIRS. THE EXECUTIVE BOARD SHALL BE THE LOCAL REVIEWING AUTHORITY WITH RESPECT TO MATTERS WITHIN THE SCOUTING MOVEMENT WHICH ARISE IN THE TERRITORY OF THE CORPORATION. THERE SHALL BE AN EXECUTIVE COMMITTEE CONSISTING OF THE PERSONS AND HAVING THE POWERS SPECIFIED BELOW: THE EXECUTIVE COMMITTEE SHALL BE COMPOSED OF THOSE PERSONS WHO ARE THE OFFICERS OF THE CORPORATION, INCLUDING THE SCOUT EXECUTIVE, WHO SHALL HAVE NO VOTE, AND MAY INCLUDE OTHERS APPOINTED BY THE PRESIDENT. THE EXECUTIVE COMMITTEE OF THE EXECUTIVE BOARD SHALL HAVE AND MAY EXERCISE ALL THE NECESSARY POWERS OF THE EXECUTIVE BOARD IN THE MANAGEMENT OF THE CORPORATION DURING THE INTERVALS BETWEEN THE MEETINGS OF THE EXECUTIVE BOARD, BUT IN NO EVENT SHALL THE EXECUTIVE COMMITTEE ACT CONTRARY TO ACTION THEREFORE TAKEN BY THE EXECUTIVE BOARD. MINUTES SHALL BE KEPT OF ALL EXECUTIVE COMMITTEE ACTION AND REPORTED AT THE ENSUING MEETING FOR THE EXECUTIVE BOARD FOR ITS APPROVAL. MEETINGS OF THE EXECUTIVE COMMITTEE MAY BE CALLED AT ANY TIME BY THE PRESIDENT AND SHALL BE CALLED BY THE PRESIDENT WITHIN 30 DAYS UPON THE REQUEST OF THREE OR MORE MEMBERS OF THE EXECUTIVE COMMITTEE. IT SHALL BE THE GENERAL PRACTICE OF THE EXECUTIVE COMMITTEE TO MEET IN THOSE MONTHS IN WHICH THE EXECUTIVE BOARD DOES NOT MEET. ALL MEETINGS OF THE EXECUTIVE COMMITTEE SHALL BE HELD ON AT LEAST 3 DAYS WRITTEN NOTICE BY FAX OR ELECTRONIC MAIL. A MAJORITY OF THE VOTING MEMBERS OF THE EXECUTIVE COMMITTEE SHALL CONSTITUTE A QUORUM.</p>

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 A, LINE 6	ACTIVE MEMBERS MAY ELECT THE MEMBERS OF THE GOVERNING BODY AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	ACTIVE MEMBERS MAY ELECT MEMBERS AT LARGE, REGULAR MEMBERS OF THE EXECUTIVE BOARD, AND OFFICERS OF THE CORPORATION OTHER THAN THE SCOUT EXECUTIVE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	ACTIVE MEMBERS MAY VOTE AT THE ANNUAL MEETING TO RECEIVE AND APPROVE FINANCIAL STATEMENTS SHOWING THE FINANCIAL POSITION OF THE CORPORATION AS OF THE CLOSE OF ITS MOST RECENT COMPLETE FISCAL YEAR AND THE RESULTS OF THE OPERATIONS DURING SUCH YEAR, AND TRANSACT SUCH OTHER BUSINESS AS MAY COME BEFORE THE MEETING. ACTIVE MEMBERS MAY VOTE IN OTHER REGULAR MEETINGS AND SPECIAL MEETINGS, INCLUDING PROPOSALS TO MERGE OR CONSOLIDATE.

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 134,861. CHANGE IN PERMANENTLY RESTRICTED NET ASSETS -4,025.