

EXTENDED TO NOVEMBER 15, 2019

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2018

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

Header section A-M containing organization name (BOY SCOUTS OF AMERICA), EIN (23-1352048), address (1 SCOUT WAY, DOYLESTOWN, PA), and other identifying information.

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, membership counts, and financial data for 2018 and prior years.

Part II Signature Block

Signature block containing officer signature (Magne G. Gundersen), preparer signature (Helen M. Martin), date (7/26/19), and firm information (EISNERAMPER LLP).

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO SERVE OTHERS BY HELPING INSTILL VALUES IN YOUNG PEOPLE AND IN OTHER
WAYS, TO PREPARE THEM TO MAKE ETHICAL CHOICES DURING THEIR LIFETIME IN
ACHIEVING THEIR FULL POTENTIAL. THE VALUES WE STRIVE TO INSTILL ARE
BASED ON THOSE FOUND IN THE SCOUT OATH AND LAW. IN 2018 WE HAD 258

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 \$ 1,999,958. including grants of \$) (Revenue \$ 512,017.)

SCOUTING:
CUB SCOUTS - FAMILY AND COMMUNITY-CENTERED APPROACH TO LEARNING
CITIZENSHIP, COMPASSION, COURAGE THROUGH SERVICE PROJECTS, CEREMONIES,
GAMES AND OTHER ACTIVITIES PROMOTING CHARACTER DEVELOPMENT AND PHYSICAL
FITNESS.
BOY SCOUTING - WITH THE SCOUT OATH AND SCOUT LAW AS GUIDES, AND THE
SUPPORT OF PARENTS AND RELIGIOUS AND NEIGHBORHOOD ORGANIZATIONS, SCOUTS
DEVELOP AN AWARENESS AND APPRECIATION OF THEIR ROLE IN THE COMMUNITY
AND BECOME WELL-ROUNDED YOUNG MEN AND WOMEN THROUGH THE ADVANCEMENT OF
THE PROGRAM. SCOUTS PROGRESS IN RANK THROUGH ACHIEVEMENTS, GAIN
ADDITIONAL KNOWLEDGE AND RESPONSIBILITIES, AND EARN MERIT BADGES THAT
ASSIST WITH EDUCATION AND CAREER SELECTIONS, LIFE LONG CAREER OR

4b (Code:) (Expenses \$ 436,071. including grants of \$ 16,003.) (Revenue \$ 1,321,731.)

CAMPING:
PROVIDES EXPERIENCE TO HELP YOUNG MEN AND WOMEN, AGES 14-20, BECOME
MATURE, RESPONSIBLE, CARING ADULTS. YOUNG TEENS LEARN LEADERSHIP SKILLS
AND PARTICIPATE IN CHALLENGING OUTDOOR ACTIVITIES INCLUDING HAVING
ACCESS TO BOY SCOUT CAMPING PROPERTIES, RECOGNITION PROGRAM AND YOUTH
PROTECTION TRAINING. IN 2018, 3,107 SCOUTS HAD A CAMPING EXPERIENCE.

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

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

4e Total program service expenses **2,436,029.**

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

Form 990 (2018)

Part IV Checklist of Required Schedules

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

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		19
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a	127	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes 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.		
1a	65		
b	Enter the number of voting members included in line 1a, above, who are independent		
1b	65		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7b			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8a			
b	Each committee with authority to act on behalf of the governing body?	X	
8b			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X
9			

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **PA, NJ**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain 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 **MAGNE G. GUNDERSEN, SCOUT EXECUTIVE/CEO - (215) 348-7205**
ONE SCOUT WAY, DOYLESTOWN, PA 18901

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(1) MICHAEL CUNNIFF COUNCIL COMMISSIONER	1.00	X		X				0.	0.	0.
(2) BLAIR RUSH PRESIDENT	1.00	X		X				0.	0.	0.
(3) MICHAEL SHAVEL IMMEDIATE PAST PRESIDENT	1.00	X		X				0.	0.	0.
(4) RAY VANDEN BERGHE NATIONAL COUNCIL REP	1.00	X		X				0.	0.	0.
(5) STEVE PRUSIENSKI TREASURER	1.00	X		X				0.	0.	0.
(6) STEPHEN KAUFHOLD ASSISTANT TREASURER	1.00	X		X				0.	0.	0.
(7) FREDERICK E SCHEA VICE PRESIDENT	1.00	X		X				0.	0.	0.
(8) TERRANCE MCCARTY VICE PRESIDENT	1.00	X		X				0.	0.	0.
(9) THOMAS ROWLAND VICE PRESIDENT	1.00	X		X				0.	0.	0.
(10) VICTOR ELGORT VICE PRESIDENT	1.00	X		X				0.	0.	0.
(11) WILLIAM HARNER VICE PRESIDENT	1.00	X		X				0.	0.	0.
(12) ANDY JOST VICE PRESIDENT	1.00	X		X				0.	0.	0.
(13) MARCIA KARROW VICE PRESIDENT	1.00	X		X				0.	0.	0.
(14) ROBERT L.B. HARMAN VICE PRESIDENT	1.00	X		X				0.	0.	0.
(15) RICHARD PFALTZGRAFF MERCER AREA DISTRICT CHAIR	1.00	X						0.	0.	0.
(16) F. WILLIAM COPE TOHICKON DISTRICT CHAIR	1.00	X						0.	0.	0.
(17) ROGER MALONE HUNTERDON ARROWHEAD DISTRICT CHAIR	1.00	X						0.	0.	0.

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WASHINGTON CROSSING COUNCIL**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(18) JOHN BENSON EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(19) FRANK CARROLL EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(20) CHRISTOPHER CATTIE EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(21) GEORGE CONLEY EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(22) KEVIN CORNWALL EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(23) RONALD DAVIS EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(24) ELLEN DODEL EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(25) HEALTH DUMACK EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
(26) CHRISTOPHER FINNEGAN EXECUTIVE BOARD MEMBER	1.00	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							178,002.	0.	34,137.	
d Total (add lines 1b and 1c)							178,002.	0.	34,137.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ARAMARK 900 MULBERRY STREET, SCRANTON, PA 18510	FOOD SERVICES	403,086.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

832008 12-31-18

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

23-1352048

Form 990

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) MICHAEL FITZPATRICK EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(28) CHRISTOPHER FOSMIRE EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(29) BARRY FRANK EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(30) DOUGLAS FULLMAN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(31) MICHAEL GALLAGHER EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(32) MATTHEW GALVIN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(33) ROBERT GILMORE EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(34) DAVID GOLDSTEIN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(35) MARK GOLDSTEIN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(36) DAVID GONDAK EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(37) MICHAEL GOODWIN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(38) DAVID HARRIS EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(39) HOWARD HOE EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(40) WILLIAM HENDERSON EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(41) JOHN KIRKENIR EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(42) MATTHEW KNIPMEYER EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(43) ELIZABETH LERCH EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(44) PETER LIPROT EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(45) DANIEL MARRAZZO EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(46) SYDNEY MARTIN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

23-1352048

Form 990

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) GREGORY MORGAN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(48) CYNTHIA MURPHY EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(49) SEAN MURRAY EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(50) JOHN NIERADKA EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(51) WILLIAM NORCROSS EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(52) BRIDGET O'CONNELL EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(53) WILLIAM O'SHEA EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(54) JAMES OTTO EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(55) WILLIAM PFUNDT EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(56) JOHN PONZURIC EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(57) VINCENT QUINN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(58) CHRIS ROGERS EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(59) MICHAEL ROSE EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(60) KEITH SCHNECK EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(61) JOHN SMITH EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(62) FRANK SULLIVAN EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(63) JEFFREY TUSHAR EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(64) RAYMOND VANDEN BERGHE EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(65) MARK ZABA EXECUTIVE BOARD MEMBER	1.00	X						0.	0.	0.
(66) MAGNE G. GUNDERSEN SCOUT EXECUTIVE/CEO	50.00			X				178,002.	0.	34,137.
Total to Part VII, Section A, line 1c								178,002.		34,137.

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

Form 990 (2018)

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	17,423.					
	b Membership dues	1b						
	c Fundraising events	1c	213,270.					
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	911,037.					
	g Noncash contributions included in lines 1a-1f: \$		3,210.					
	h Total. Add lines 1a-1f			1,141,730.				
Program Service Revenue	2 a <u>CAMPING REVENUE</u>	Business Code	713990	1,321,731.	1,321,731.			
	b <u>ACTIVITY REVENUE</u>		713990	117,705.	117,705.			
	c <u>OTHER PROGRAM REVENUES</u>		713990	44,884.	44,884.			
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			1,484,320.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			80,247.			80,247.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents		(i) Real	5,810.				
		b Less: rental expenses	(ii) Personal	0.				
		c Rental income or (loss)		5,810.				
		d Net rental income or (loss)			5,810.			5,810.
	7 a Gross amount from sales of assets other than inventory		(i) Securities	600,317.				
		b Less: cost or other basis and sales expenses	(ii) Other	3,000.				
		c Gain or (loss)		617,139.	0.			
		d Net gain or (loss)		-16,822.	3,000.	-13,822.		-13,822.
	8 a Gross income from fundraising events (not including \$ <u>213,270.</u> of contributions reported on line 1c). See Part IV, line 18	a		47,510.				
		b Less: direct expenses		62,232.				
		c Net income or (loss) from fundraising events			-14,722.			-14,722.
	9 a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses								
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	a		849,064.					
	b Less: cost of goods sold		545,343.					
	c Net income or (loss) from sales of inventory			303,721.	303,721.			
Miscellaneous Revenue		Business Code						
11 a <u>OTHER REVENUES</u>		713990	45,707.	45,707.				
b								
c								
d All other revenue								
e Total. Add lines 11a-11d			45,707.					
12 Total revenue. See instructions			3,032,991.	1,833,748.	0.	57,513.		

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

Form 990 (2018)

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	16,003.	16,003.		
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	212,139.	137,890.	21,214.	53,035.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	980,430.	879,781.	5,021.	95,628.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	60,066.	53,699.	2,343.	4,024.
9 Other employee benefits	147,556.	118,130.	3,026.	26,400.
10 Payroll taxes	96,984.	84,010.	1,946.	11,028.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	22,333.	15,475.	403.	6,455.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	29,644.			29,644.
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	12,921.	1,732.	45.	11,144.
12 Advertising and promotion				
13 Office expenses	78,489.	77,228.	74.	1,187.
14 Information technology	20,526.	14,223.	370.	5,933.
15 Royalties				
16 Occupancy	152,426.	144,269.	1,205.	6,952.
17 Travel	37,809.	33,446.	185.	4,178.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	34,048.	28,857.	226.	4,965.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	77,647.	77,136.	77.	434.
23 Insurance	106,469.	105,311.	174.	984.
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 CAMP SUPPLIES	420,203.	420,203.		
b RECOGNITION	68,155.	24,300.	58.	43,797.
c REPAIRS & MAINTENANCE	64,260.	59,768.	614.	3,878.
d OTHER EXPENSES	62,613.	42,564.	1,165.	18,884.
e All other expenses	124,816.	102,004.	1,029.	21,783.
25 Total functional expenses. Add lines 1 through 24e	2,825,537.	2,436,029.	39,175.	350,333.
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 if following SOP 98-2 (ASC 958-720)

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	808,240.	1	403,645.	
	2 Savings and temporary cash investments	118,842.	2	367,554.	
	3 Pledges and grants receivable, net	21,040.	3	7,729.	
	4 Accounts receivable, net	77,658.	4	56,996.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use	151,640.	8	183,262.	
	9 Prepaid expenses and deferred charges	55,560.	9	70,963.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,523,708.			
	b Less: accumulated depreciation	2,744,483.			
	11 Investments - publicly traded securities	1,773,340.	10c	1,779,225.	
	12 Investments - other securities. See Part IV, line 11	3,011,195.	11	3,031,862.	
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets		13		
	15 Other assets. See Part IV, line 11	136,821.	14	119,654.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,154,336.	15	6,020,890.		
Liabilities	17 Accounts payable and accrued expenses	48,103.	16	22,555.	
	18 Grants payable		17		
	19 Deferred revenue	66,183.	18	35,405.	
	20 Tax-exempt bond liabilities		19		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21		
	23 Secured mortgages and notes payable to unrelated third parties		22		
	24 Unsecured notes and loans payable to unrelated third parties		23		
	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	390,902.	24	377,690.	
	26 Total liabilities. Add lines 17 through 25	505,188.	25	435,650.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	4,019,161.	26	4,037,269.	
	28 Temporarily restricted net assets	416,529.	27	192,986.	
	29 Permanently restricted net assets	1,213,458.	28	1,354,985.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		29		
	31 Paid-in or capital surplus, or land, building, or equipment fund		30		
	32 Retained earnings, endowment, accumulated income, or other funds		31		
33 Total net assets or fund balances	5,649,148.	32	5,585,240.		
34 Total liabilities and net assets/fund balances	6,154,336.	33	6,020,890.		

Form 990 (2018)

Form 990 (2018)

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	3,032,991.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,825,537.
3	Revenue less expenses. Subtract line 2 from line 1	3	207,454.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,649,148.
5	Net unrealized gains (losses) on investments	5	-254,195.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-17,167.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,585,240.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	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.	X	
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?		X
3b	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		

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BOY SCOUTS OF AMERICA

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	580,784.	1071151.	1029657.	780,249.	906,670.	4368511.
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	580,784.	1071151.	1029657.	780,249.	906,670.	4368511.
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.						4368511.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	580,784.	1071151.	1029657.	780,249.	906,670.	4368511.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	54,274.	71,024.	75,325.	77,735.	86,057.	364,415.
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.)	107,584.	109,802.	49,563.	48,426.	45,707.	361,082.
11 Total support. Add lines 7 through 10						5094008.
12 Gross receipts from related activities, etc. (see instructions)					12 11,254,847.	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	85.76 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	81.53 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

BOY SCOUTS OF AMERICA

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

BOY SCOUTS OF AMERICA

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

BOY SCOUTS OF AMERICA

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

BOY SCOUTS OF AMERICA

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BOY SCOUTS OF AMERICA

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

BOY SCOUTS OF AMERICA

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS REVENUES

2014 AMOUNT: \$ 107,584.

2015 AMOUNT: \$ 109,802.

2016 AMOUNT: \$ 49,563.

2017 AMOUNT: \$ 48,426.

2018 AMOUNT: \$ 45,707.

Multiple horizontal lines for providing additional information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

Employer identification number

23-1352048

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization BOY SCOUTS OF AMERICA WASHINGTON CROSSING COUNCIL	Employer identification number 23-1352048
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PFUNDT FOUNDATION 1027 COOPER RD NEWTOWN , PA 18940	\$ 19,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CENTRAL NEW JERSEY COUNCIL 2245 US HWY. 130 STE. 106 DAYTON, NJ 08810	\$ 389,946.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	WAKEFERN FOOD CORPORATION 5000 RIVERSIDE DR. KEASBEY, NJ 08832	\$ 20,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BOY SCOUTS OF AMERICA WASHINGTON CROSSING COUNCIL	Employer identification number 23-1352048
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization BOY SCOUTS OF AMERICA WASHINGTON CROSSING COUNCIL	Employer identification number 23-1352048
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018
Open to Public Inspection

Name of the organization **BOY SCOUTS OF AMERICA**
WASHINGTON CROSSING COUNCIL Employer identification number **23-1352048**

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

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

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 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 on 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	2,992,493.	2,747,274.	2,440,891.	2,464,520.	2,448,358.
b Contributions	158,694.	3,200.	250,456.	201,480.	46,352.
c Net investment earnings, gains, and losses	-316,436.	329,910.	135,687.	-130,264.	112,758.
d Grants or scholarships					
e Other expenditures for facilities and programs	60,630.	59,124.	55,017.	70,662.	126,321.
f Administrative expenses		28,767.	24,743.	24,183.	16,627.
g End of year balance	2,774,121.	2,992,493.	2,747,274.	2,440,891.	2,464,520.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 50.13 %
 - b Permanent endowment 1.03 %
 - c Temporarily restricted endowment 48.84 %
- 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 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

- 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		587,298.		587,298.
b Buildings		2,691,095.	1,852,500.	838,595.
c Leasehold improvements		1,081,225.	807,817.	273,408.
d Equipment		164,090.	84,166.	79,924.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 1,779,225.

Schedule D (Form 990) 2018

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL TAXES WITHHELD AND ACCRUED	8,205.
(3) CUSTODIAN ACCOUNTS	369,485.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	377,690.

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

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

Schedule D (Form 990) 2018

23-1352048 Page 4

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	2,731,985.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-254,195.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-17,167.
e	Add lines 2a through 2d	2e	-271,362.
3	Subtract line 2e from line 1	3	3,003,347.
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	29,644.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	29,644.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,032,991.

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	2,761,513.
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	2,761,513.
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	29,644.
b	Other (Describe in Part XIII.)	4b	34,380.
c	Add lines 4a and 4b	4c	64,024.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,825,537.

Part XIII Supplemental Information.

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

PART V, LINE 4:

IT IS THE COUNCIL'S INTENTION TO USE INCOME FROM THESE FUNDS AS NECESSARY
TO MEET SPECIFIC PURPOSES AS DETERMINED BY THE COUNCIL.

PART X, LINE 2:

THE INTERNAL REVENUE SERVICE HAS CLASSIFIED COUNCIL AS EXEMPT FROM FEDERAL
INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE
("CODE"); AS AN ORGANIZATION, CONTRIBUTIONS TO WHICH ARE DEDUCTIBLE UNDER
SECTION 170(C) OF THE CODE; AND AS AN ORGANIZATION THAT IS NOT A PRIVATE
FOUNDATION AS DEFINED IN SECTION 509(A) OF THE CODE.

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

Part XIII Supplemental Information (continued)

REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY, IF COUNCIL HAS TAKEN AN UNCERTAIN TAX POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY A GOVERNMENT AUTHORITY. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY COUNCIL AND HAS CONCLUDED THAT AS OF DECEMBER 31, 2018 AND 2017, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

COUNCIL RECOGNIZES ACCRUED INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS, IF ANY. THERE WERE NO INCOME TAX RELATED INTEREST AND PENALTIES RECORDED FOR EITHER OF THE YEARS ENDED DECEMBER 31, 2018 OR 2017.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT -17,167.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

NATIONAL CHARTER FEE 34,380.

BOY SCOUTS OF AMERICA

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		GOLF OUTING-SPRING (event type)	GOLF OUTING-SAUCO (event type)	5 (total number)		
Revenue	1	Gross receipts	62,970.	28,500.	169,310.	260,780.
	2	Less: Contributions	43,998.	19,700.	151,472.	215,170.
	3	Gross income (line 1 minus line 2)	18,972.	8,800.	17,838.	45,610.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	9,840.	7,628.	9,660.	27,128.
	7	Food and beverages	9,766.	2,934.	6,226.	18,926.
	8	Entertainment				
	9	Other direct expenses	3,648.	868.	2,590.	7,106.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				53,160.
11	Net income summary. Subtract line 10 from line 3, column (d)				-7,550.	

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CAMPSHIPS	77	16,003.	0.		

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

PART I, LINE 2:
 DESCRIPTION OF PROCEDURE FOR MONITORING USE OF FUNDS:
 CAMPSHIP AWARDS ARE MANAGED AND DETERMINED FOR FINANCIAL NEED VIA AN APPLICATION PROCESS BY THE CAMP DIRECTOR. NO ADDITIONAL MONITORING IS REQUIRED BEYOND AWARDDING OF THE CAMPSHIPS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

**BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL**

Employer identification number

23-1352048

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 indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)									
<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, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p>	2									
<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>	4a	X								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	X								
<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>	4c	X								
<p>Only section 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>	5a	X								
<p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	5b	X								
<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>	6a	X								
<p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	6b	X								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III</p>	7	X								
<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	X								
<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									

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

Schedule J (Form 990) 2018

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

BOY SCOUTS OF AMERICA
WASHINGTON CROSSING COUNCIL

Employer identification number
23-1352048

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MAKE ETHICAL CHOICES DURING THEIR LIFETIME IN ACHIEVING THEIR FULL
POTENTIAL.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EAGLE SCOUTS. AN EAGLE SCOUT MUST LIVE BY THE SCOUT OATH AND LAW AND
AN EAGLE SCOUT MUST SHOW EAGLE SPIRIT THROUGH LEADERSHIP AND SERVICE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

HOBBIES, SERVICE TO THE COMMUNITY, AND THE DEVELOPMENT OF FUTURE
LEADERS FOR BUSINESSES, OUR COMMUNITY AND OUR COUNTRY. IN 2018, 8,267
YOUTH MEMBERS WERE SERVED BY THE COUNCIL. IN ADDITION, 282,924 SERVICE
HOURS WERE CONTRIBUTED BY YOUTH, LEADERS AND FAMILIES IN 2018.

FORM 990, PART VI, SECTION B, LINE 11B:

THE SCOUT EXECUTIVE AND THE CHAIRMAN OF THE AUDIT COMMITTEE REVIEW THE FORM
990 AFTER IT HAS BEEN PREPARED BY THE INDEPENDENT ACCOUNTANT. AFTER THEIR
COMMENTS HAVE BEEN ADDRESSED, THE FORM 990 IS PRESENTED TO THE FULL
EXECUTIVE BOARD IN ORDER TO GAIN APPROVAL. AFTER APPROVAL HAS BEEN PROVIDED
TO THE SCOUT EXECUTIVE, THE RETURN IS SIGNED AND FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS, AS WELL AS EMPLOYEES, ARE REQUIRED TO COMPLETE A CONFLICT OF
INTEREST STATEMENT ANNUALLY. THESE STATEMENTS ARE REVIEWED BY THE SCOUT
EXECUTIVE AND THE BOARD IN ORDER TO DETERMINE IF ANY CONFLICTS EXIST.

Name of the organization	BOY SCOUTS OF AMERICA WASHINGTON CROSSING COUNCIL	Employer identification number	23-1352048
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FORM 990, PART VI, SECTION B, LINE 15:

BOY SCOUTS OF AMERICA WASHINGTON CROSSING COUNCIL'S OBJECTIVE IS TO PROVIDE A REASONABLE AND COMPETITIVE SCOUT EXECUTIVE COMPENSATION OPPORTUNITY CONSISTENT WITH MARKET-BASED COMPENSATION AS RECOMMENDED BY NATIONAL COUNCIL, BOY SCOUTS OF AMERICA AND/OR MERIT INCREASES BASED ON ANNUAL OBJECTIVES PRE-DETERMINED EACH YEAR BY THE COUNCIL PRESIDENT AND THE AREA DIRECTOR.

THE COUNCIL PRESIDENT WILL APPOINT, EACH YEAR, A COMPENSATION AND BENEFITS COMMITTEE WHOSE RESPONSIBILITIES ARE TO REVIEW THE PERFORMANCE OF THE SCOUT EXECUTIVE AND TO RECOMMEND FOR APPROVAL TO THE EXECUTIVE BOARD SALARY AND BENEFITS FOR THE SCOUT EXECUTIVE. THE EXECUTIVE BOARD AND COMPENSATION AND BENEFITS COMMITTEE ARE CHARGED WITH ENSURING THAT THE SCOUT EXECUTIVE COMPENSATION POLICY AND PROCEDURES SATISFY THE IRS INTERMEDIATE SANCTIONS REQUIREMENTS.

FORM 990, PART VI, SECTION C, LINE 18:

COUNCIL'S FORM 990 IS AVAILABLE TO THE PUBLIC UPON REQUEST TO THE ADMINISTRATIVE HEADQUARTERS OF THE COUNCIL.

FORM 990, PART VI, SECTION C, LINE 19:

COUNCIL MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST OF THE ADMINISTRATIVE HEADQUARTERS OF THE COUNCIL.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT -17,167.

FORM 990, PART XII, LINE 2C

EISNERAMPER

**BOY SCOUTS OF AMERICA,
WASHINGTON CROSSING COUNCIL**

FINANCIAL STATEMENTS

DECEMBER 31, 2018 AND 2017



BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Contents

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Statements of functional expenses for the years ended December 31, 2018 and 2017	6
Statements of cash flows for the years ended December 31, 2018 and 2017	7
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INDEPENDENT AUDITORS' REPORT

To the Council Executive Board of
Boy Scouts of America, Washington Crossing Council

Report on the Financial Statements

We have audited the accompanying financial statements of Boy Scouts of America, Washington Crossing Council (the "Council"), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and changes in net assets, functional expenses, and cash flows for each of the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boy Scouts of America, Washington Crossing Council as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for each of the years then ended in accordance with accounting principles generally accepted in the United States of America.



Effect of Adopting New Accounting Standards

As discussed in Note B[20], the Council adopted Financial Accounting Standards Board ("FASB") Accounting Standard Update ("ASU") 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statement of Not-for-Profit Entities* as of and for the year ended December 31, 2018. The requirements of the ASU 2016-14 have been applied retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

EisnerAmper LLP

EISNERAMPER LLP
Philadelphia, Pennsylvania
May 22, 2019

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Statements of Financial Position

	December 31							
	2018		2017					
	Operating Fund	Capital Fund	Endowment Fund	Total	Operating Fund	Capital Fund	Endowment Fund	Total
ASSETS								
Cash and cash equivalents	\$ 221,115	\$ 174,193	\$ 8,337	\$ 403,645	\$ 597,744	\$ 198,447	\$ 12,049	\$ 808,240
Short-term investments	359,275	8,279	-	367,554	109,856	8,986	-	118,842
Accounts receivable	56,996	-	-	56,996	77,658	-	-	77,658
Inventories	183,262	-	-	183,262	151,640	-	-	151,640
Prepaid expenses	70,963	-	-	70,963	55,560	-	-	55,560
Pledges receivable, net	529	-	7,200	7,729	6,190	-	14,850	21,040
Land, buildings and equipment, net	-	1,779,225	-	1,779,225	-	1,773,340	-	1,773,340
Long-term investments	279,926	111,757	2,640,179	3,031,862	69,855	111,318	2,830,022	3,011,195
Beneficial interest in split interest agreement	1,249	-	118,405	119,654	1,249	-	135,572	136,821
Total assets	\$ 1,173,315	\$ 2,073,454	\$ 2,774,121	\$ 6,020,890	\$ 1,069,752	\$ 2,092,091	\$ 2,992,493	\$ 6,154,336
LIABILITIES								
Accounts payable and other current liabilities	\$ 22,555	\$ -	\$ -	\$ 22,555	\$ 43,118	\$ 4,985	\$ -	\$ 48,103
Payroll taxes withheld and accrued	8,205	-	-	8,205	7,018	-	-	7,018
Custodian accounts	369,485	-	-	369,485	383,884	-	-	383,884
Deferred activity income	4,550	-	-	4,550	30,257	-	-	30,257
Deferred camp income	26,337	-	-	26,337	25,383	-	-	25,383
Deferred other income	4,518	-	-	4,518	2,457	8,086	-	10,543
Total liabilities	435,650	-	-	435,650	492,117	13,071	-	505,188
Commitments								
NET ASSETS								
Without donor restrictions	648,150	1,998,511	1,390,608	4,037,269	471,678	1,968,899	1,578,584	4,019,161
With donor restrictions	89,515	74,943	1,383,513	1,547,971	105,957	110,121	1,413,909	1,629,987
Total net assets	737,665	2,073,454	2,774,121	5,585,240	577,635	2,079,020	2,992,493	5,649,148
	\$ 1,173,315	\$ 2,073,454	\$ 2,774,121	\$ 6,020,890	\$ 1,069,752	\$ 2,092,091	\$ 2,992,493	\$ 6,154,336

See notes to financial statements

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Statements of Activities and Changes in Net Assets

Year Ended December 31

	2018			2017			
	Operating Fund	Capital Fund	Endowment Fund	Operating Fund	Capital Fund	Endowment Fund	Total
Change in net assets without donor restrictions:							
Support and revenue:							
Direct support:							
Sustaining membership, net	\$ 384,839	\$ -	\$ -	\$ 413,393	\$ -	\$ -	\$ 413,393
Special events	258,880	-	-	187,009	-	-	187,009
Cost of direct benefit	(62,232)	-	-	(61,722)	-	-	(61,722)
Foundations, trusts and grants	24,776	5,000	-	19,734	2,412	-	22,146
Legacies and bequests	-	-	-	30,000	-	-	30,000
Other direct	30,763	18,500	-	30,448	15,463	-	45,911
Total direct support	637,026	23,500	-	618,862	17,875	-	636,737
Indirect support:							
United Way	17,423	-	-	44,888	-	-	44,888
Other indirect	3,210	8,083	-	7,203	2,309	-	9,512
Total indirect support	20,633	8,083	-	52,091	2,309	-	54,400
Revenue:							
Supplies	367,599	-	-	404,668	-	-	404,668
Cost of supplies	(221,280)	-	-	(250,861)	-	-	(250,861)
Camping	1,321,731	-	-	1,402,913	-	-	1,402,913
Activities	117,705	-	-	261,810	-	-	261,810
Other revenue	288,126	46,335	-	334,461	4,442	-	52,561
Product sales	481,465	-	-	481,119	-	-	519,894
Cost of product	(119,994)	-	-	(142,492)	-	-	(142,492)
Sales commissions	(204,069)	-	-	(192,972)	-	-	(192,972)
Investment income (loss), net	67,181	12,002	(151,182)	59,868	13,216	156,325	229,409
Total revenue	2,098,464	58,337	(151,182)	2,110,947	17,658	156,325	2,284,930
Net assets released from restrictions	57,813	37,491	23,836	13,480	23,778	11,205	48,463
Total support and revenue	2,813,936	127,411	(127,346)	2,795,380	61,620	167,530	3,024,530
Expenses:							
Program services							
Scoutcraft	1,248,344	110,817	-	1,363,236	116,121	-	1,479,357
Camping	1,049,709	-	-	1,082,829	-	-	1,082,829
Support services:							
Management and general	39,286	77	-	37,671	40	-	37,711
Fundraising	312,846	434	-	321,625	226	-	321,851
Total functional expenses	2,650,185	111,328	-	2,805,361	116,387	-	2,921,748
Charter and National Service Fee	34,380	-	-	33,936	-	-	33,936
Total expenses	2,684,565	111,328	-	2,839,297	116,387	-	2,955,684
Increase (decrease) net assets without donor restrictions	129,371	16,083	(127,346)	(43,917)	(54,767)	167,530	68,846

(continued)

See notes to financial statements

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Statements of Activities and Changes in Net Assets

	Year Ended December 31							
	2018		2017					
	Operating Fund	Capital Fund	Endowment Fund	Total	Operating Fund	Capital Fund	Endowment Fund	Total
Change in net assets with donor restrictions:								
Direct support:								
Sustaining membership	27,125	-	-	27,125	8,677	-	-	8,677
Special Events	1,900	-	-	1,900	-	-	-	-
Contributions	-	-	158,694	158,694	-	-	3,200	3,200
Other direct	12,674	2,313	-	14,987	40,050	7,264	-	47,314
Total direct support	41,699	2,313	158,694	202,706	48,727	7,264	3,200	59,191
Indirect support:								
United Way	-	-	-	-	16,625	-	-	16,625
Total support	41,699	2,313	158,694	202,706	65,352	7,264	3,200	75,816
Investment income (loss), net	(328)	-	(165,254)	(165,582)	178	-	144,818	144,996
Net assets released from restrictions	(57,813)	(37,491)	(23,836)	(119,140)	(13,480)	(23,778)	(11,205)	(48,463)
Increase (decrease) in net assets with donor restrictions	(16,442)	(35,178)	(30,396)	(82,016)	52,050	(16,514)	136,813	172,349
Increase (decrease) in total net assets	112,929	(19,095)	(157,742)	(63,908)	8,133	(71,281)	304,343	241,195
Net assets at beginning of year:								
Net assets without donor restrictions	471,678	1,968,899	1,578,584	4,019,161	468,611	2,011,526	1,469,385	3,949,522
Net assets with donor restrictions	105,957	110,121	1,413,909	1,629,987	53,907	126,635	1,277,889	1,458,431
Total net assets at beginning of year	577,635	2,079,020	2,992,493	5,649,148	522,518	2,138,161	2,747,274	5,407,953
Transfers from endowment fund:								
Net assets without donor restrictions	47,101	13,529	(60,630)	-	46,984	12,140	(58,331)	793
Net assets with donor restrictions	-	-	-	-	-	-	(793)	(793)
Total transfers	47,101	13,529	(60,630)	-	46,984	12,140	(59,124)	-
Net assets at end of year:								
Net assets without donor restrictions	648,150	1,998,511	1,390,608	4,037,269	471,678	1,968,899	1,578,584	4,019,161
Net assets with donor restrictions	89,515	74,943	1,383,513	1,547,971	105,957	110,121	1,413,909	1,629,987
Total net assets at end of year	\$ 737,665	\$ 2,073,454	\$ 2,774,121	\$ 5,585,240	\$ 577,635	\$ 2,079,020	\$ 2,992,493	\$ 5,649,148

See notes to financial statements

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Statements of Functional Expenses

	2018						2017					
	Program Services			Support Services			Program Services			Support Services		
	Scoutcraft	Camping	Total Program	General	Fundraising	Total	Scoutcraft	Camping	Total Program	General	Fundraising	Total
Operating Fund expenses:												
Employee compensation:												
Salaries	\$ 704,592	\$ 313,079	\$ 1,017,671	\$ 26,235	\$ 148,663	\$ 1,192,569	\$ 683,628	\$ 381,254	\$ 1,064,882	\$ 25,209	\$ 142,848	\$ 1,232,939
Employee benefits	143,171	28,658	171,829	5,369	30,424	207,622	148,281	11,480	159,761	5,560	31,509	196,830
Payroll taxes	51,894	32,116	84,010	1,946	11,028	96,984	59,407	36,134	95,541	2,204	12,491	110,236
Employee related expenses	16,907	3,426	20,333	634	3,593	24,560	3,460	1,315	4,775	130	735	5,640
Total employee compensation	916,564	377,279	1,293,843	34,184	193,708	1,521,735	894,776	430,183	1,324,959	33,103	187,583	1,545,645
Other expenses:												
Professional fees	30,016	6,136	36,152	1,006	16,122	53,280	27,564	4,195	31,759	952	15,665	48,376
Supplies	60,493	436,071	496,564	74	1,187	497,825	93,556	436,959	530,515	173	1,937	532,625
Other expenses	24,594	17,970	42,564	1,165	18,884	62,613	26,323	11,912	38,235	1,131	9,074	48,440
Telephone	11,153	7,322	18,475	226	1,864	20,565	11,086	7,613	18,699	232	2,097	21,028
Postage and shipping	7,904	1,302	9,206	48	5,073	14,327	9,136	965	10,101	80	8,486	18,667
Printing	19,609	-	19,609	121	11,254	30,984	11,391	-	11,391	98	14,615	26,104
Occupancy	41,566	97,603	139,169	1,205	6,952	147,326	40,893	97,153	138,046	844	5,442	144,332
Travel	25,241	8,205	33,446	185	4,178	37,809	47,667	7,092	54,759	236	5,833	60,828
Conference and meetings	18,916	9,941	28,857	226	4,965	34,048	17,665	5,233	122,898	149	4,339	127,386
Insurance	54,017	51,294	105,311	174	984	106,469	52,350	48,049	100,399	174	984	101,557
Repairs and maintenance	21,152	30,141	51,293	614	3,878	55,785	12,871	23,597	36,468	448	2,717	39,633
Recognition	16,984	6,445	23,429	58	43,797	67,284	17,436	9,878	27,314	51	62,853	90,218
Assistance to individual	135	-	135	-	-	135	522	-	522	-	-	522
Total other expenses	331,780	672,430	1,004,210	5,102	119,138	1,128,450	468,460	652,646	1,121,106	4,568	134,042	1,259,716
Total operating fund expenses	1,248,344	1,049,709	2,298,053	39,286	312,846	2,650,185	1,363,236	1,082,829	2,446,085	37,671	321,625	2,805,361
Capital Fund expenses:												
Depreciation and amortization	77,136	-	77,136	77	434	77,647	75,417	-	75,417	40	226	75,683
Supplies	16,735	-	16,735	-	-	16,735	5,761	-	5,761	-	-	5,761
Occupancy	5,100	9,941	15,041	-	-	15,041	1,650	5,233	1,650	-	-	1,650
Professional fees	2,500	9,941	12,441	-	-	12,441	19,454	-	19,454	-	-	19,454
Recognition	871	-	871	-	-	871	779	-	779	-	-	779
Repairs and maintenance	8,475	-	8,475	-	-	8,475	13,060	-	13,060	-	-	13,060
Total capital fund expenses	110,817	-	110,817	77	434	111,328	116,121	-	116,121	40	226	116,387
Total operating fund expenses	1,359,161	1,049,709	2,408,870	39,363	313,280	2,761,513	1,479,357	1,082,829	2,562,186	37,711	321,851	2,921,748
Cost of direct benefit to donors	-	-	-	-	62,232	62,232	-	-	-	-	61,722	61,722
Cost of supplies	221,280	-	221,280	-	-	221,280	250,861	-	250,861	-	-	250,861
Cost of product	119,994	-	119,994	-	-	119,994	142,492	-	142,492	-	-	142,492
Sales commissions	204,069	-	204,069	-	-	204,069	192,972	-	192,972	-	-	192,972
Total functional expenses	\$ 1,904,504	\$ 1,049,709	\$ 2,954,213	\$ 39,363	\$ 375,512	\$ 3,369,088	\$ 2,065,682	\$ 1,082,829	\$ 3,148,511	\$ 37,711	\$ 383,573	\$ 3,569,795

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Statements of Cash Flows

	Year Ended December 31				2017
	2018			Total	
	Operating Fund	Capital Fund	Endowment Fund		
					Total
Cash flows from operating activities:					
Increase (decrease) in total net assets	\$ 112,929	\$ (19,095)	\$ (157,742)	\$ (63,908)	\$ 241,195
Adjustments to reconcile increase (decrease) in total net assets to net cash provided by (used in) operating activities:					
Depreciation	-	77,647	-	77,647	75,683
Bad debt expense	9,034	-	-	9,034	7,655
Net appreciation (depreciation) on investments	480	509	271,779	272,768	(320,062)
Change in value of split interest agreement	-	-	17,167	17,167	(11,035)
Transfers	47,101	13,529	(60,630)	-	-
(Increase) decrease in assets:					
Accounts receivable	11,628	-	-	11,628	(69,095)
Inventories	(31,622)	-	-	(31,622)	11,845
Prepaid expenses	(15,403)	-	-	(15,403)	51,838
Pledges receivable	5,661	-	-	5,661	10,897
Increase (decrease) in liabilities:					
Accounts payable and other current liabilities	(20,563)	(4,985)	-	(25,548)	(13,638)
Payroll taxes withheld and accrued	1,187	-	-	1,187	385
Custodian accounts	(14,399)	-	-	(14,399)	53,626
Deferred activity income	(25,707)	-	-	(25,707)	(47,314)
Deferred camp income	954	-	-	954	4,363
Deferred other income	2,061	(8,086)	-	(6,025)	(5,790)
Net cash provided by (used in) operating activities	<u>83,341</u>	<u>59,519</u>	<u>70,574</u>	<u>213,434</u>	<u>(9,447)</u>
Cash flows from investing activities:					
Purchases of land, buildings and equipment	-	(83,532)	-	(83,532)	(127,815)
Proceeds from investments	151,307	114,169	334,841	600,317	792,824
Purchases of investments	(611,277)	(114,410)	(416,777)	(1,142,464)	(719,022)
Net cash used in investing activities	<u>(459,970)</u>	<u>(83,773)</u>	<u>(81,936)</u>	<u>(625,679)</u>	<u>(54,013)</u>
Cash flows from financing activities:					
Pledges receivable - endowment	-	-	7,650	7,650	10,099
Net decrease in cash and cash equivalents	(376,629)	(24,254)	(3,712)	(404,595)	(53,361)
Cash and cash equivalents at beginning of year	<u>597,744</u>	<u>198,447</u>	<u>12,049</u>	<u>808,240</u>	<u>861,601</u>
Cash and cash equivalents at end of year	<u>\$ 221,115</u>	<u>\$ 174,193</u>	<u>\$ 8,337</u>	<u>\$ 403,645</u>	<u>\$ 808,240</u>

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE A - NATURE OF THE ORGANIZATION

Boy Scouts of America, Washington Crossing Council ("Council") is located in Doylestown, Pennsylvania and provides services to young men ages 5-20 and young women ages 14-20 in 52 municipalities of Pennsylvania, and in Hunterdon County and the Greater Mercer Area in New Jersey. Council has camping facilities at Ockanickon Scout Reservation located in Bucks County, Pennsylvania. Boy Scouts of America, Washington Crossing Council, is a not-for-profit organization devoted to promoting, within the territory covered by the charter granted by the National Council of the Boy Scouts of America ("National Council, BSA"), the ability of boys, young men and women to do things for themselves and others, training them in Scoutcraft and teaching them patriotism, courage and self-reliance. Council also prepares its youth members to make ethical choices over their lifetimes and achieve their full potential using the methods which are now in common use by the Boy Scouts of America.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

[1] Basis of presentation and classification of net assets:

The financial statements of Council have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") as applicable to not-for-profit organizations.

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of Council are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specific activities or objectives.

Council also prepares financial statements in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, *Presentation of Financial Statements*. Council is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. See Note B[20] for classification of balances.

Resources in the financial statements are classified for accounting and reporting purposes into classes of net assets according to the existence or absence of donor-imposed restrictions. Restricted contributions whose restrictions are met in the same reporting period as when the contributions are received are reported as net assets without donor restrictions in the statements of activities and changes in net assets.

The accompanying financial statements include the following classes of net assets:

- ***Net assets without donor restrictions***

Net assets without donor restrictions are funds which have not been restricted by donors and over which the Board of Directors ("Board") has discretionary control.

- ***Net assets with donor restrictions***

Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[2] Contributions:

Contributions revenue, which is included under public support on the statements of activities and changes in net assets, is recognized upon notification of a donor's unconditional promise to give to Council. Unconditional promises to give that are expected to be collected in less than one year are measured at net realizable value because that amount results in a reasonable estimate of fair value in accordance with FASB ASC 958-605-30, *Contributions Received*. Unconditional promises to give that are expected to be collected in future years are initially recorded at the fair value of their estimated future cash flows as of the date of the promise to give using a present value discount technique. An allowance for doubtful pledges is based on an analysis of expected collection rates determined from experience. Conditional promises to give are not included as revenue until such time as the conditions are substantially met.

[3] Donated materials and services:

Donated land, buildings, equipment, investments, and other noncash donations are recorded as contributions at their approximate fair values at the date of donation. Council reports donations as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used.

Donated services are recognized as contributions in accordance with U.S. GAAP, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by Council. A substantial number of volunteers have donated significant amounts of their time to Council's program services and its fundraising campaigns, the value of which is not recorded in the accompanying financial statements.

Donated materials and services recorded as revenue and expense for the years ended December 31, 2018 and 2017 were \$11,293 and \$9,512, respectively.

[4] Revenue recognition:

Revenue relating to the sale of supplies and products is recognized when the sale has been completed. Camping and activity revenue is recognized when the services have been provided. Amounts received for future camps or activities are deferred until the applicable year. Government grant revenue is recognized as costs are incurred in accordance with the contractual terms. Collection of receivables is subject to the availability of funds from the appropriate governmental agencies.

[5] Cash and cash equivalents:

Council considers all highly liquid investments purchased with initial maturities of three months or less to be cash equivalents.

[6] Accounts receivable:

Accounts receivable are recorded primarily for product sales and are reported at net realizable value. An allowance for doubtful accounts is based on an analysis of expected collection rates determined from experience. No allowance for doubtful accounts was considered necessary as of December 31, 2018 or 2017.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[7] Inventories:

Inventories consist of scouting and other items available for resale and are stated at the lower of cost or net realizable value. Cost is determined using the average cost method.

[8] Land, buildings and equipment:

Land, buildings and equipment are stated at cost, unless acquired by gift, in which case they are recorded at the approximate fair value at the time of donation, less accumulated depreciation in the Capital Fund. Specific real estate items are stated based on a 1974 real estate appraisal. Purchases of buildings or equipment having a life expectancy of two or more years and costing \$3,000 or more are capitalized. Depreciation is provided for on the straight-line method over the estimated useful lives of the assets (3 to 40 years).

Management evaluates the recoverability of long-lived assets on an ongoing basis and recognizes any impairment in the year of determination. Long-lived assets were tested for impairment as of December 31, 2018 and 2017, and in the opinion of management, there was no impairment. It is reasonably possible that relevant conditions could change in the near term and necessitate a change in management's estimate of the recoverability of these assets.

[9] Investments:

Investments consist primarily of assets invested in mutual funds, bonds, corporate stock and exchange-traded funds. All investments are stated at fair value. Unrealized and realized gains and losses are reflected in the accompanying statements of activities and changes in net assets.

Council's investment securities are subject to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of those securities could occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

[10] Beneficial interest in split interest agreement:

Beneficial interest in split interest agreement consists of charitable gift annuities between a donor and the National Council, BSA. The donor named Council the beneficiary of the annuities and designated the annuities to be held in perpetuity. The National Council, BSA administers these types of annuities which includes paying a life annuity to the donor or to a designated beneficiary and paying the residuum to Council when the donor dies. The National Council, BSA advises Council annually of the amount of the expected residuum of the gift. The amount of Council's beneficial interest in the split interest agreement was \$119,654 and \$136,821 as of December 31, 2018 and 2017, respectively, and is recorded in the statements of financial position.

[11] Custodian accounts:

Custodian accounts represent funds received on behalf of various groups. The majority of the funds represents membership and charter fees paid by individual units to be remitted to National Council, BSA. These funds are disbursed for the purpose designated by the various groups.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[12] Deferred income:

Deferred income consists of revenue received in advance for Council-sponsored activities. The revenue is deferred until the time the activity takes place.

[13] Investment policy:

Council's investment policy intends for Council to invest in assets that would produce results exceeding the investment's purchase price and incur a reasonable yield of return, while assuming a moderate level of investment risk. To satisfy the long-term rate-of-return objective, Council relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Council targets a diversified asset allocation that places an emphasis on marketable equity and debt securities and money market accounts to achieve its long-term return objectives within prudent risk constraints.

[14] Board designated endowment funds:

Board designated funds include proceeds from the sale of conservation easements for developed rights at Ockanickon Scout Reservation and other funds specifically designated by the Board. It is Council's intention to use income from these funds as necessary to meet the specific purpose of Council. Board designated endowment funds were \$1,390,608 and \$1,578,584 as of December 31, 2018 and 2017, respectively.

[15] Donor-restricted endowment fund:

Investment income and investment gains earned on net assets with donor restrictions are recorded as restricted net assets until they are appropriated for expenditure by the Board and then transferred to net assets without donor restrictions for use in operations. The use of net assets with donor restrictions and related income and gains is limited by Commonwealth of Pennsylvania Act 141.

[16] Concentrations of credit risk:

Council maintains cash balances in several financial institutions. Accounts at each of the institutions are insured by the Federal Deposit Insurance Corporation. At times during the year, individual accounts may exceed the federally insured limit. Management does not believe there is any credit risk at these institutions.

[17] Estimates:

The presentation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[18] Functional allocation of expenses:

The costs of providing the various programs and supporting services have been summarized on the statements of activities and changes in net assets on a functional basis. Most expenses can be directly allocated to one of the programs or supporting functions. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses in this category include occupancy, depreciation, office expenses, insurance, salaries and wages of support personnel, including the Scout executive's, accounting, information technology personnel, and payroll taxes. The basis of allocation of these expenses is the result of a time study of staff performed every three years. The percentage of time allocated to each of the programs and the supporting functions is based on the average of the results of four separate studies and is applied to the expenses that are allocated. In accordance with the policy of the National Council of the Boy Scouts of America (the "National Council"), the payment of the charter fee to the National Council is not allocated as a functional expense.

[19] Federal tax status:

The Internal Revenue Service has classified Council as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("Code"); as an organization, contributions to which are deductible under Section 170(c) of the Code; and as an organization that is not a private foundation as defined in Section 509(a) of the Code.

U.S. GAAP requires management to evaluate tax positions taken and recognize a tax liability, if Council has taken an uncertain tax position that more likely than not would not be sustained upon examination by a government authority. Management has analyzed the tax positions taken by Council and has concluded that as of December 31, 2018 and 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

Council recognizes accrued interest and penalties associated with uncertain tax positions, if any. There were no income tax related interest and penalties recorded for either of the years ended December 31, 2018 or 2017.

[20] New accounting pronouncement:

In August 2016, FASB issued Accounting Standards Update ("ASU") 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 amends the presentation and disclosures to help not-for-profit organizations provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. ASU 2016-14 includes qualitative and quantitative requirements in the following areas: a) net asset classes, b) investment return, c) expenses, d) liquidity and availability of resources, and e) presentation of operating cash flows. The Council has adopted the ASU as of and for the year ended December 31, 2018 and has retroactively applied its provisions to all periods presented. The adoption of ASU 2016-14 required reclassification of net asset classes, the presentation of a schedule of functional expenses, and additional disclosures related to liquidity and availability of resources.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[20] New accounting pronouncement (continued):

A summary of the net asset reclassifications as a result of the adoption of ASU 2016-14 as of January 1, 2017 is as follows:

	ASU 2016-14 Classifications		
	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
Net assets classifications:			
As previously reported:			
Unrestricted	\$ 3,949,522	\$ -	\$ 3,949,522
Temporarily restricted	-	258,415	258,415
Permanently restricted	-	1,200,016	1,200,016
	<u> </u>	<u> </u>	<u> </u>
Net assets, as reclassified, at January 1, 2017	<u>\$ 3,949,522</u>	<u>\$ 1,458,431</u>	<u>\$ 5,407,953</u>

[21] Upcoming accounting pronouncements:

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers*, which outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. ASU 2014-09 requires an entity to recognize revenue depicting the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. ASU 2014-09 will also result in enhanced revenue related disclosures. The new standard is effective for fiscal years beginning after December 15, 2018 (which is the year beginning on January 1, 2019 for the Council). The standard permits the use of either the retrospective or cumulative effect transition method. The adoption of ASU 2014-09 is not expected to have a material effect on the financial statements but will require enhanced disclosures.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 985)*. ASU 2018-08 clarifies and improves guidance concerning, 1) evaluating whether a transaction should be accounted for as an exchange transaction or as a contribution, and 2) determining whether a contribution received is conditional. ASU 2018-08 is effective for annual periods beginning after December 15, 2018 for entities that are resource recipients and for annual periods beginning after December 15, 2019 for entities that are resource providers, with early adoption permitted. ASU 2018-08 should be applied on a modified prospective basis. The adoption of ASU 2018-08 is not expected to have a material effect on the financial statements but will require enhanced disclosures.

[22] Reclassifications:

Certain amounts in the 2017 financial statements have been reclassified to conform to the current year presentation.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE C - LIQUIDITY AND AVAILABILITY

The Council's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, are as follows:

Financial assets:		
Operating fund:		
Cash and cash equivalents	\$	221,115
Short-term investments		359,275
Accounts receivable		56,996
Pledges receivable, net		<u>529</u>
Total financial assets as of year end		637,915
Appropriation of endowment assets for general expenditure in subsequent year		<u>135,332</u>
Total financial assets available to meet general expenditures within the next 12 months	\$	<u><u>773,247</u></u>

The Council's endowment funds consist of donor-restricted endowments and a board-designated endowment. Income from endowments is available for general expenditure. As of December 31, 2018, \$135,332 of appropriations will be available within the next 12 months.

As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Council invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, the Council has a committed line-of-credit in the amount of \$100,000, which it could draw upon (see Note I). Additionally, the Council has a board-designated endowment of \$1,390,608. Although the Council does not intend to spend from its board-designated endowment other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its board-designated endowment could be made available, if necessary.

NOTE D - INVENTORIES

The following is a summary of inventories as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Council scout shop	\$ 140,828	\$ 103,505
Camp trading post	<u>42,434</u>	<u>48,135</u>
	<u>\$ 183,262</u>	<u>\$ 151,640</u>

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE E - PLEDGES RECEIVABLE

Pledges receivable as of December 31, 2018 and 2017 consist of the following:

	<u>2018</u>	<u>2017</u>
Unconditional promises expected to be collected:		
Less than one year	\$ 14,563	\$ 18,845
One to five years	<u>2,200</u>	<u>9,850</u>
Total gross pledges	16,763	28,695
Allowance for uncollectible amounts	<u>9,034</u>	<u>7,655</u>
Total pledges, net	<u>\$ 7,729</u>	<u>\$ 21,040</u>

Unconditional promises expected to be collected after one year have not been discounted by management. Impact is immaterial to financial statements. Management has recorded bad debt expense in the amount of \$9,034 and \$7,655 for the years ended December 31, 2018 and 2017, respectively.

NOTE F - LAND, BUILDINGS AND EQUIPMENT

The following is a summary of land, buildings and equipment as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Land and land improvements	\$ 587,298	\$ 587,298
Buildings	2,691,095	2,665,750
Furniture, fixtures and equipment	<u>1,245,315</u>	<u>1,239,419</u>
	4,523,708	4,492,467
Less accumulated depreciation	<u>2,744,483</u>	<u>2,719,127</u>
	<u>\$ 1,779,225</u>	<u>\$ 1,773,340</u>

Depreciation for the years ended December 31, 2018 and 2017 was \$77,647 and \$75,683, respectively.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE G - INVESTMENTS

Investments as of December 31, 2018 and 2017 consist of the following:

	<u>2018</u>	<u>2017</u>
Bonds	\$ 546,821	\$ 501,473
Corporate stock	1,212,379	1,363,468
Exchange-traded funds	959,799	1,037,342
Funds held in trust by others	<u>119,654</u>	<u>136,821</u>
	2,838,653	3,039,104
Invested cash	<u>680,417</u>	<u>227,754</u>
	<u>\$ 3,519,070</u>	<u>\$ 3,266,858</u>
Short-term investments	\$ 367,554	\$ 118,842
Long-term investments	3,031,862	3,011,195
Beneficial interest in split interest agreement	<u>119,654</u>	<u>136,821</u>
	<u>\$ 3,519,070</u>	<u>\$ 3,266,858</u>

Income from investments and other interest-bearing accounts for the years ended December 31, 2018 and 2017 is as follows:

	<u>2018</u>	<u>2017</u>
Interest and dividends	\$ 79,844	\$ 72,075
Realized gain (loss)	(2,218)	46,635
Unrealized gain (loss)	(268,396)	273,427
Change in value of split interest agreement	(17,167)	11,035
Investment fees	<u>(29,644)</u>	<u>(28,767)</u>
	<u>\$ (237,581)</u>	<u>\$ 374,405</u>
Investment income (loss), net - without donor restrictions	\$ (71,999)	\$ 229,409
Investment income (loss), net - with donor restrictions	<u>(165,582)</u>	<u>144,996</u>
	<u>\$ (237,581)</u>	<u>\$ 374,405</u>

NOTE H - FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, and defines fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE H - FAIR VALUE MEASUREMENTS (CONTINUED)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements), and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Inputs to the valuation methodology include (a) quoted prices for similar assets or liabilities in active markets; (b) quoted prices for identical or similar assets or liabilities in inactive markets; (c) inputs other than quoted prices that are observable for the asset or liability; or (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Assets utilizing Level 3 inputs are funds held in trust by others.

The financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The valuation levels are not necessarily an indication of the risk or liquidity associated with the underlying assets.

The following is a description of the valuation methodologies used for assets measured at fair value.

Corporate stock - Valued at the closing market price on the stock exchange where it is traded.

Bonds - Valued at the present value of future cash flows.

Mutual funds and exchange-traded funds - Valued at the net asset value of the shares held by Council at year-end.

Funds held in trust by others - Valued at management's estimated fair value based on amounts provided by third parties who hold the funds.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although Council believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE H - FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth, by level, Council's assets at fair value, within the aforementioned fair value hierarchy, as of December 31, 2018 and 2017:

	2018			
	Level 1	Level 2	Level 3	Total
U.S. government obligations	\$ -	\$ 72,387	\$ -	\$ 72,387
Corporate bonds	-	474,434	-	474,434
Corporate stock	1,212,379	-	-	1,212,379
Exchange-traded funds:				
Equities	959,799	-	-	959,799
Funds held in trust by others	-	-	119,654	119,654
Total assets at fair value	\$ 2,172,178	\$ 546,821	\$ 119,654	\$ 2,838,653

	2017			
	Level 1	Level 2	Level 3	Total
Corporate bonds	\$ -	\$ 501,473	\$ -	\$ 501,473
Corporate stock	1,363,468	-	-	1,363,468
Exchange-traded funds:				
Equities	1,037,342	-	-	1,037,342
Funds held in trust by others	-	-	136,821	136,821
Total assets at fair value	\$ 2,400,810	\$ 501,473	\$ 136,821	\$ 3,039,104

Changes in fair value levels:

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended December 31, 2018 and 2017, there were no transfers into or out of Levels 1, 2 or 3.

The following summarizes Level 3 reconciliations:

	Funds Held in Trust by Others for the Year Ended December 31	
	2018	2017
Beginning balance	\$ 136,821	\$ 125,786
Change in value of split interest agreement	(17,167)	11,035
Ending balance	\$ 119,654	\$ 136,821

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE I - LINE-OF-CREDIT

Council has available a \$100,000 bank line-of-credit ("LOC"). This LOC is collateralized by Council's building in Doylestown, Pennsylvania and is payable on demand. The LOC bears interest at prime less .25% (prime was 5.25% and 4.25% as of December 31, 2018 and 2017, respectively). As of December 31, 2018 and 2017, there were no outstanding borrowings on the LOC.

NOTE J - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods as of December 31, 2018 and 2017:

	2018			Total
	Operating Fund	Capital Fund	Endowment Fund	
Subject to expenditures for specified purpose:				
Camperships	\$ 65,306	\$ -	\$ -	\$ 65,306
Scoutreach	8,389	-	-	8,389
FlagPlaza/Brick Walkway	-	44,688	-	44,688
Various projects	3,696	30,255	-	33,951
	<u>77,391</u>	<u>74,943</u>	<u>-</u>	<u>152,334</u>
Subject to the passage of time:				
Friends of Scouting	12,124	-	-	12,124
	<u>12,124</u>	<u>-</u>	<u>-</u>	<u>12,124</u>
Endowments:				
Subject to appropriation and expenditure when a specified event occurs:				
Restricted by donors for:				
General use	-	-	1,354,985	1,354,985
Subject to Council's spending policy and appropriation:				
Investments in perpetuity:				
Restricted by Pennsylvania Statute	-	-	28,528	28,528
	<u>-</u>	<u>-</u>	<u>28,528</u>	<u>28,528</u>
Total endowments	<u>-</u>	<u>-</u>	<u>1,383,513</u>	<u>1,383,513</u>
	<u>\$ 89,515</u>	<u>\$ 74,943</u>	<u>\$ 1,383,513</u>	<u>\$ 1,547,971</u>

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

**Notes to Financial Statements
December 31, 2018 and 2017**

NOTE J - NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

	2017			
	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Endowment Fund</u>	<u>Total</u>
Subject to expenditures for specified purpose:				
Camperships	\$ 59,590	\$ -	\$ -	\$ 59,590
Scoutreach	21,066	-	-	21,066
FlagPlaza/Brick Walkway	-	70,778	-	70,778
Various projects	16,625	39,343	-	55,968
	<u>97,281</u>	<u>110,121</u>	<u>-</u>	<u>207,402</u>
Subject to the passage of time:				
Friends of Scouting	8,676	-	-	8,676
Endowments:				
Subject to appropriation and expenditure when a specified event occurs:				
Restricted by donors for:				
General use	-	-	1,213,458	1,213,458
Subject to Council's spending policy and appropriation:				
Investments in perpetuity:				
Restricted by Pennsylvania Statute	-	-	200,451	200,451
Total endowments	<u>-</u>	<u>-</u>	<u>1,413,909</u>	<u>1,413,909</u>
	<u>\$ 105,957</u>	<u>\$ 110,121</u>	<u>\$ 1,413,909</u>	<u>\$ 1,629,987</u>

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

**Notes to Financial Statements
December 31, 2018 and 2017**

NOTE J - NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors as follows for the years ended December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Satisfaction of purpose restrictions:		
Camperships	\$ 21,229	\$ 6,031
Scoutreach	2,678	2,449
FlagPlaza/Brick Walkway	28,402	779
Various projects	<u>34,319</u>	<u>22,999</u>
	<u>86,628</u>	<u>32,258</u>
 Expiration of time restrictions - Friends of Scouting	 8,676	 5,000
 Appropriation from donor endowment in satisfaction of donor and legal restrictions	 <u>23,836</u>	 <u>11,205</u>
	<u>32,512</u>	<u>16,205</u>
	<u>\$ 119,140</u>	<u>\$ 48,463</u>

NOTE K - ENDOWMENT AND BOARD DESIGNATED FUNDS

Council's endowment funds include both donor-restricted endowment funds (net assets with donor restrictions) and funds designated by the Board of Directors to function as endowments (net assets without donor restrictions). The income from these funds can be used for general purposes. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of Council has interpreted the Commonwealth of Pennsylvania state law as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Council classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment funds that is classified as net assets with donor restrictions until those amounts are appropriated by the Board for expenditure in a manner consistent with state law.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE K - ENDOWMENT AND BOARD DESIGNATED FUNDS (CONTINUED)

Council's endowment and Board designated net assets had the following activity for the years ended December 31, 2018 and 2017:

	2018		Total
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	
Endowment and Board designated funds at beginning of year	<u>\$ 1,578,584</u>	<u>\$ 1,413,909</u>	<u>\$ 2,992,493</u>
Investment return:			
Net depreciation (realized and unrealized)	(121,538)	(148,087)	(269,625)
Change in value of split interest agreements	-	(17,167)	(17,167)
Contributions	-	158,694	158,694
Appropriation of endowment assets for expenditure	(36,794)	(23,836)	(60,630)
Other changes:			
Investment management fees	<u>(29,644)</u>	<u>-</u>	<u>(29,644)</u>
Change in net assets	<u>(187,976)</u>	<u>(30,396)</u>	<u>(218,372)</u>
Endowment and Board designated funds at end of year	<u>\$ 1,390,608</u>	<u>\$ 1,383,513</u>	<u>\$ 2,774,121</u>
	2017		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Endowment and Board designated funds at beginning of year	<u>\$ 1,469,385</u>	<u>\$ 1,277,889</u>	<u>\$ 2,747,274</u>
Investment return:			
Net appreciation (realized and unrealized)	185,092	133,783	318,875
Change in value of split interest agreements	-	11,035	11,035
Contributions	-	3,200	3,200
Appropriation of endowment assets for expenditure	(47,126)	(11,998)	(59,124)
Other changes:			
Investment management fees	<u>(28,767)</u>	<u>-</u>	<u>(28,767)</u>
Change in net assets	<u>109,199</u>	<u>136,020</u>	<u>245,219</u>
Endowment and Board designated funds at end of year	<u>\$ 1,578,584</u>	<u>\$ 1,413,909</u>	<u>\$ 2,992,493</u>

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE K - ENDOWMENT AND BOARD DESIGNATED FUNDS (CONTINUED)

Endowment and Board designated funds had the following net asset compositions as of December 31, 2018 and 2017:

	2018		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Board designated endowment funds	\$ 1,390,608	\$ -	\$ 1,390,608
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amount required to be maintained in perpetuity by donor	-	1,354,985	1,354,985
Accumulated investment gains	-	28,528	28,528
Total endowment funds	<u>\$ 1,390,608</u>	<u>\$ 1,383,513</u>	<u>\$ 2,774,121</u>
	2017		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Board designated endowment funds	\$ 1,578,584	\$ -	\$ 1,578,584
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amount required to be maintained in perpetuity by donor	-	1,213,458	1,213,458
Accumulated investment gains	-	200,451	200,451
Total endowment funds	<u>\$ 1,578,584</u>	<u>\$ 1,413,909</u>	<u>\$ 2,992,493</u>

[1] Return objectives and risk parameters:

The Board of Directors has adopted investment and spending policies for endowment and Board designated assets that attempt to provide a relatively predictable and growing stream of annual distribution in support of Council while preserving the long-term, real purchasing power of assets. An additional purpose of the funds is to provide a source of funds for a time when Council may face a financial emergency, subject to any funds being utilized in such a manner which is consistent with the original donor restrictions.

BOY SCOUTS OF AMERICA, WASHINGTON CROSSING COUNCIL

Notes to Financial Statements December 31, 2018 and 2017

NOTE K - ENDOWMENT AND BOARD DESIGNATED FUNDS (CONTINUED)

[2] Strategies employed for achieving objectives:

To satisfy its long-term rate-of-return objectives, Council relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Board of Directors has approved an asset allocation policy consisting of 55%-75% equities, with the balance of the funds in fixed income and cash.

Total return is defined as capital gains, realized and unrealized, plus income derived from dividends and interest. It is recognized that economic and securities' market conditions are not constant, but ever changing and, as a result, periodic portfolio rebalancing will be required to maintain asset allocation.

[3] Spending policy and how the investment objectives relate to spending policy:

This policy is limited by Commonwealth of Pennsylvania Act 141. Each year, Council's Board of Directors determines the amount that can be spent, subject to donor restrictions. Annual withdrawals from the endowment trust cannot exceed 5% of Council's investable asset value. The 5% spending objective is determined based on a three-year rolling average calculated using the market value of the endowment trust as of September 30. Pursuant to this Commonwealth of Pennsylvania law and at the direction of the Board of Directors, \$60,630 and \$59,124 was distributed for unrestricted purposes and has been reported as transfers in the accompanying statements of activities and changes in net assets for the years ended December 31, 2018 and 2017, respectively.

NOTE L - RETIREMENT PLAN

The National Council, BSA has a qualified defined benefit pension plan administered at the national office that covers employees of the National Council, BSA and local councils, including Boy Scouts of America, Washington Crossing Council. The plan name is Boy Scouts of America Master Pension Trust – Boy Scouts of America Retirement Plan for Employees and covers all employees who have completed one year of service and who have agreed to make contributions. Eligible employees contribute 2% of eligible compensation and Council contributes an additional 7% of eligible compensation to the plan. Pension expense (excluding the contributions made by employees) was \$57,175 and \$56,255 for the years ended December 31, 2018 and 2017, respectively, and covered current service cost. The actuarial information for the plan as of February 1, 2018 indicates that it is in compliance with ERISA regulations regarding funding. Effective January 1, 2019, this plan was frozen and participants are no longer accruing benefits. This plan is being replaced with the BSA Match Savings Plan effective January 1, 2019.

Additionally, Council has a 403(b) defined-contribution retirement plan available to all full-time employees. Employees may voluntarily contribute a portion of their eligible compensation to the plan subject to limits set by the federal tax code. Council makes a matching contribution of up to 3% of employee eligible compensation. Defined-contribution retirement plan expense amounted to \$16,106 and \$16,072 for the years ended December 31, 2018 and 2017, respectively.

NOTE M - SUBSEQUENT EVENTS

Council has evaluated subsequent events through May 22, 2019, which is the date the financial statements were available to be issued.