PARKS AND RECREATION ADVISORY BOARD AGENDA
SESSION OF THE PARKS AND RECREATION BOARD TO BE HELD AT
CITY OF KISSIMMEE
CITY HALL, COMMISSION CHAMBERS
101 CHURCH STREET, KISSIMMEE, FLORIDA 34741-5054
WEDNESDAY, APRIL 14, 2021
6:00 PM

PUBLIC ACCESS AND PARTICIPATION AVAILABLE IN-PERSON* OR VIA COMMUNICATIONS MEDIA TECHNOLOGY (CMT) INSTRUCTIONS AT WWW.KISSIMMEERESPONDS.COM/PUBLICMEETINGS

IN-PERSON ACCESS LIMITED TO SOCIALLY DISTANCED OCCUPANCY LOAD

TO SEND PUBLIC COMMENT PRIOR TO THE MEETING SEND TO CITYCLERKEMAIL@KISSIMMEE.ORG OR CALL 407-518-2308 FOR ASSISTANCE

1. MEETING CALLED TO ORDER

"As a courtesy to others, please silence all electronic devices during the meeting."

"Citizens desiring to speak under Hear Audience shall submit a request form to the Secretary prior to the meeting. Forms are available from the Secretary."

2. MINUTES

2.A PARKS AND RECREATION BOARD MINUTES APPROVAL

Approve meeting minutes from Parks and Recreation Advisory Board from the October 14, 2020 meeting.

3. HEAR AUDIENCE

"ANYTHING REQUIRING A VOTE WILL BE HEARD AT A LATER TIME"

4. DISCUSSION

5. NEW BUSINESS

5.A COMMUNITY BENEFIT FUND

An application was received for the Community Benefit Fund for the Osceola County Boy Scout Golden Eagle Event. This fundraising event assists scout participants with financial obstacles to join scouting and other participating opportunities as a scout. The maximum amount is $2,500.

5.B PROJECT UPDATES

- Berlinsky Community House Construction
- Lancaster Ranch Park Design and Engineering

5.C RE-OPENING PLAN AND UPCOMING PROGRAMS/EVENTS

- Re-Opening Plan
- Summer Camp
- Aquatic Center
- Tentative small City of Kissimmee events
- Monumental July 4th Celebration

5.D FEE WAIVER APPLICATION PROCESS

Please note that we will be moving forward with the Fee Waiver Application process as before. The period one application period just opened on April 1st for events that will occur in October, November and December of 2021.
Our next meeting is scheduled on June 9th and will be a Fee Waiver Scoring Meeting.

6. HEAR CHAIRMAN AND BOARD MEMBERS

7. ADJOURNMENT

IN ACCORDANCE WITH FLORIDA STATUTES 286.0105: ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE CITY COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING WILL NEED TO ENSURE THAT VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS MADE.

IN ACCORDANCE WITH FLORIDA STATUTE 286.26, PERSONS NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE OFFICE OF THE CITY CLERK AT 407-518-2308 OR VIA EMAIL AT CITYCLERKEMAIL@KISSIMMEE.ORG, PRIOR TO THE MEETING (FS 286.26).

ITEM 5.A
COMMUNITY BENEFIT FUND

Item Details
An application was received for the Community Benefit Fund for the Osceola County Boy Scout Golden Eagle Event. This fundraising event assists scout participants with financial obstacles to join scouting and other participating opportunities as a scout. The maximum amount is $2,500.

Attachment(s):
1. FS_19-18-Boy_Scouts-Signed_Adobe_4.9.20__1_
2. 2021_501c3_083_Central_Fla_letter
3. 990_Boy_Scout
4. Budget-Explanation-for-2021
5. CommunityBenefitFundsApplication

Central Florida Council, Boy Scouts of America, Inc. and Affiliate

CONSOLIDATED FINANCIAL STATEMENTS

Years Ended December 31, 2019 and 2018

C O N T E N T S

MSL

Certified Public Accountants

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Central Florida Council,
Boy Scouts of America, Inc. and Affiliate
Apopka, Florida

We have audited the accompanying consolidated statements of financial position of the Central Florida Council, Boy Scouts of America, Inc. and Affiliate as of December 31, 2019 and 2018, and the related consolidated statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated 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 entity'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 consolidated financial statements.

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

Board of Directors
Central Florida Council,
Boy Scouts of America, Inc. and Affiliate

Opinion

In our opinion, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Central Florida Council, Boy Scouts of America, Inc. and Affiliate as of December 31, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
April 9, 2020

CENTRAL FLORIDA COUNCIL,
BOY SCOUTS OF AMERICA, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

December 31, 2019 and 2018

ASSETS

	General Operating	Capital	Endowment	Total 2019	Total 2018
CURRENT ASSETS					
Cash and cash equivalents	$ 671,358	$ 1,807	$ -	$ 673,165	$ 650,749
Accounts receivable	250,905	-	-	250,905	253,830
Pledges receivable, net	120,800	146,988	-	267,788	301,740
Inventory	163,546	-	-	163,546	157,327
Prepaid expenses and deposits	64,870	-	-	64,870	86,858
TOTAL CURRENT ASSETS	1,271,479	148,795	-	1,420,274	1,450,504
INVESTMENTS	-	-	2,026,990	2,026,990	1,835,453
PLEDGES RECEIVABLE, net	202,075	275,354	-	477,429	388,078
OTHER ASSETS	-	-	9,986	9,986	10,975
PROPERTY AND EQUIPMENT, net	-	8,463,252	-	8,463,252	8,548,039
TOTAL ASSETS	$ 1,473,554	$ 8,887,401	$ 2,036,976	$ 12,397,931	$ 12,233,049

LIABILITIES AND NET ASSETS

	General Operating	Capital	Endowment	Total 2019	Total 2018
CURRENT LIABILITIES					
Accounts payable and specialty license plate payable	$ 247,015	$ 366	$ -	$ 247,381	$ 195,296
Accrued expenses	38,530	-	-	38,530	40,753
Custodian accounts	750,581	-	-	750,581	728,844
Deferred revenue	120,167	-	-	120,167	89,905
TOTAL CURRENT LIABILITIES	1,156,293	366	-	1,156,659	1,054,798
TOTAL LIABILITIES	1,156,293	366	-	1,156,659	1,054,798
NET ASSETS					
Net assets without donor restrictions	27,472	8,874,985	800,944	9,703,401	9,719,687
Net assets with donor restrictions	289,789	12,050	1,236,032	1,537,871	1,458,564
TOTAL NET ASSETS	317,261	8,887,035	2,036,976	11,241,272	11,178,251
TOTAL LIABILITIES AND NET ASSETS	$ 1,473,554	$ 8,887,401	$ 2,036,976	$ 12,397,931	$ 12,233,049

The accompanying notes are an integral part of these consolidated financial statements.

CENTRAL FLORIDA COUNCIL,
BOY SCOUTS OF AMERICA, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years Ended December 31, 2019 and 2018

	General Operating	Capital	Endowment	Total 2019	Total 2018
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS					
Public support, revenue, and gains					
Direct public support					
Friends of Scouting	**$ 1,522,866**	**$ -**	**$ -**	**1,522,866**	$ 1,563,986
Capital campaign	**-**	**78,176**	**-**	**78,176**	156,541
Project sales	**138,934**	**67,851**	**-**	**206,785**	269,846
Other direct public support	**345,656**	**11,000**	**250**	**356,906**	310,499
Special events, gross	**529,913**	**-**	**-**	**529,913**	562,883
Less cost of direct benefit	**(247,125)**	**-**	**-**	**(247,125)**	(266,474)
Special events, net	**282,788**	**-**	**-**	**282,788**	296,409
Foundations and trusts	**-**	**-**	**-**	**-**	97,335
Legacies and bequests	**306,273**	**-**	**-**	**306,273**	351,821
Indirect public support - United Way	**128,635**	**-**	**-**	**128,635**	158,417
Revenue					
Activities	**515,388**	**-**	**-**	**515,388**	528,102
Camping	**1,363,502**	**-**	**-**	**1,363,502**	1,361,823
Investment income, net	**110,000**	**-**	**187,303**	**297,303**	111,568
	1,988,890	**-**	**187,303**	**2,176,193**	2,001,493
Product sales, gross	**1,987,271**	**-**	**-**	**1,987,271**	1,905,958
Less cost of goods sold	**(454,488)**	**-**	**-**	**(454,488)**	(411,357)
Less commissions paid to units	**(700,221)**	**-**	**-**	**(700,221)**	(713,943)
Product sales, net	**832,562**	**-**	**-**	**832,562**	780,658
Other	**308,858**	**36,073**	**-**	**344,931**	253,430
Net assets released from restrictions	**201,247**	**-**	**-**	**201,247**	384,182
TOTAL PUBLIC SUPPORT, REVENUE, AND GAINS	**6,056,709**	**193,100**	**187,553**	**6,437,362**	6,624,617
EXPENSES					
Program services	**5,059,880**	**388,314**	**7,228**	**5,455,422**	5,580,163
Supporting services					
Management and general	**307,968**	**9,983**	**1,183**	**319,134**	324,402
Fund raising	**601,676**	**4,952**	**820**	**607,448**	598,506
TOTAL EXPENSES	**5,969,524**	**403,249**	**9,231**	**6,382,004**	6,503,071
OPERATING INCOME (LOSS)	**87,185**	**(210,149)**	**178,322**	**55,358**	121,546
OTHER REVENUE (EXPENSES)					
Net gain (loss) on investments	**-**	**-**	**-**	**-**	(202,464)
Charter and national service fees	**(71,644)**	**-**	**-**	**(71,644)**	(71,533)
TOTAL OTHER REVENUE (EXPENSES), NET	**(71,644)**	**-**	**-**	**(71,644)**	(273,997)
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	**15,541**	**(210,149)**	**178,322**	**(16,286)**	(152,451)

The accompanying notes are an integral part of these consolidated financial statements.

CENTRAL FLORIDA COUNCIL,
BOY SCOUTS OF AMERICA, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS *(Continued)*

Years Ended December 31, 2019 and 2018

	General Operating	Capital	Endowment	Total 2019	Total 2018
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS					
Direct public support					
Friends of scouting, net	**$ 207,106**	**$ -**	**$ -**	**$ 207,106**	$ 180,298
Project sales	**351**	**-**	**-**	**351**	-
Capital campaign, net	**35,320**	**1,050**	**-**	**36,370**	-
Individuals and businesses	**-**	**-**	**41,998**	**41,998**	8,593
Other	**501**	**5,000**	**-**	**5,501**	-
Indirect public support - United Way	**19,000**	**-**	**-**	**19,000**	19,000
Net (loss) gain on investments	**-**	**-**	**(29,772)**	**(29,772)**	4,459
Net assets released from restrictions	**(201,247)**	**-**	**-**	**(201,247)**	(384,182)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	**61,031**	**6,050**	**12,226**	**79,307**	(171,832)
CHANGE IN NET ASSETS	**76,572**	**(204,099)**	**190,548**	**63,021**	(324,283)
TOTAL NET ASSETS - BEGINNING OF YEAR	**240,689**	**9,091,134**	**1,846,428**	**11,178,251**	11,502,534
TOTAL NET ASSETS - END OF YEAR	**$ 317,261**	**$ 8,887,035**	**$ 2,036,976**	**$ 11,241,272**	$ 11,178,251

The accompanying notes are an integral part of these consolidated financial statements.

CENTRAL FLORIDA COUNCIL,
BOY SCOUTS OF AMERICA, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended December 31, 2019 and 2018

	General Operating	Capital	Endowment	Total 2019	Total 2018
CASH FLOWS FROM OPERATING ACTIVITIES					
Change in net assets	**$ 76,572**	**$ (204,099)**	**$ 190,548**	**$ 63,021**	$ (324,283)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:					
Depreciation	**-**	**333,427**	**-**	**333,427**	335,672
Provision for uncollectible pledges	**54,450**	**-**	**-**	**54,450**	68,167
Net realized/unrealized (gains)/losses on investments	**-**	**-**	**(267,531)**	**(267,531)**	76,727
Non-cash contribution of vehicle and property		**(67,851)**		**(67,851)**	-
Contributions restricted for property and equipment		**(48,000)**		**(48,000)**	-
Changes in operating assets and liabilities:					
Accounts receivable	**2,925**	**-**	**-**	**2,925**	17,926
Pledges receivable	**(163,387)**	**53,538**	**-**	**(109,849)**	21,887
Inventory	**(6,219)**	**-**	**-**	**(6,219)**	4,760
Prepaid expenses and deposits	**21,988**	**-**	**-**	**21,988**	(24,033)
Other assets	**-**	**-**	**989**	**989**	-
Accounts payable and specialty license plate payable	**51,719**	**366**	**-**	**52,085**	12,508
Accrued expenses	**(2,223)**	**-**	**-**	**(2,223)**	842
Custodian accounts	**21,737**	**-**	**-**	**21,737**	3,763
Deferred revenue	**30,262**	**-**	**-**	**30,262**	31,114
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	**87,824**	**67,381**	**(75,994)**	**79,211**	225,050
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of property and equipment	**-**	**(180,789)**	**-**	**(180,789)**	(293,629)
Net change in investments	**-**	**-**	**75,994**	**75,994**	(109,362)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	**-**	**(180,789)**	**75,994**	**(104,795)**	(402,991)
CASH FLOWS FROM FINANCING ACTIVITIES					
Contributions restricted for property and equipment	**-**	**48,000**	**-**	**48,000**	-
NET INCREASE (DECREASE) IN CASH	**87,824**	**(65,408)**	**-**	**22,416**	(177,941)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	**583,534**	**67,215**	**-**	**650,749**	828,690
CASH AND CASH EQUIVALENTS - END OF YEAR	**$ 671,358**	**$ 1,807**	**$ -**	**$ 673,165**	$ 650,749

The accompanying notes are an integral part of these consolidated financial statements.

CENTRAL FLORIDA COUNCIL,
BOY SCOUTS OF AMERICA, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended December 31, 2019

		Supporting Services			
	Program Services	Management and General	Fund Raising	Total Supporting Services	Total
EMPLOYEE EXPENSES					
Salaries	$ 2,165,292	$ 194,755	$ 198,975	$ 393,730	$ 2,559,022
Employee benefits	448,475	44,569	45,535	90,104	538,579
Payroll taxes	186,962	17,503	17,883	35,386	222,348
Employee-related expense	6,327	718	734	1,452	7,779
TOTAL EMPLOYEE EXPENSES	2,807,056	257,545	263,127	520,672	3,327,728
OTHER EXPENSES					
Supplies	697,856	1,218	180,461	181,679	879,535
Occupancy	364,439	8,160	29,493	37,653	402,092
Recognition awards	231,506	524	22,532	23,056	254,562
Travel and membership dues	215,303	15,515	15,852	31,367	246,670
Rental and maintenance of equipment	166,619	3,880	5,291	9,171	175,790
Insurance	145,168	10,629	10,859	21,488	166,656
Miscellaneous/other expenses	96,451	8,677	34,267	42,944	139,395
Printing and publications	81,255	97	13,337	13,434	94,689
Advertising	75,522	-	-	-	75,522
Professional fees	56,143	2,578	14,078	16,656	72,799
Specific assistance to individuals	67,521	-	-	-	67,521
Telephone	55,198	2,480	2,534	5,014	60,212
Conferences and meetings	50,965	3,506	3,582	7,088	58,053
Postage	19,332	200	7,821	8,021	27,353
TOTAL OTHER EXPENSES	2,323,278	57,464	340,107	397,571	2,720,849
DEPRECIATION	325,088	4,125	4,214	8,339	333,427
TOTAL FUNCTIONAL EXPENSES	$ 5,455,422	$ 319,134	$ 607,448	$ 926,582	$ 6,382,004

The accompanying notes are an integral part of these consolidated financial statements.

CENTRAL FLORIDA COUNCIL,
BOY SCOUTS OF AMERICA, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES *(Continued)*

Year Ended December 31, 2018

		Supporting Services			
	Program Services	Management and General	Fund Raising	Total Supporting Services	Total
EMPLOYEE EXPENSES					
Salaries	$ 2,168,680	$ 193,735	$ 197,933	$ 391,668	$ 2,560,348
Employee benefits	436,541	44,289	45,249	89,538	526,079
Payroll taxes	202,399	19,148	19,563	38,711	241,110
TOTAL EMPLOYEE EXPENSES	2,807,620	257,172	262,745	519,917	3,327,537
OTHER EXPENSES					
Supplies	761,296	1,314	200,190	201,504	962,800
Occupancy	255,278	8,609	30,382	38,991	294,269
Travel and membership dues	211,176	15,619	16,228	31,847	243,023
Advertising	232,498	-	-	-	232,498
Recognition awards	184,604	229	14,383	14,612	199,216
Insurance	159,619	11,354	11,600	22,954	182,573
Professional fees	156,171	6,236	8,410	14,646	170,817
Rental and maintenance of equipment	111,734	3,437	3,511	6,948	118,682
Miscellaneous/other expenses	80,767	9,717	14,928	24,645	105,412
Printing and publications	82,292	209	17,728	17,937	100,229
Specific assistance to individuals	70,436	-	-	-	70,436
Telephone	61,987	2,738	2,798	5,536	67,523
Conferences and meetings	54,868	2,893	2,956	5,849	60,717
Postage	23,713	142	7,812	7,954	31,667
TOTAL OTHER EXPENSES	2,446,439	62,497	330,926	393,423	2,839,862
DEPRECIATION	326,104	4,733	4,835	9,568	335,672
TOTAL FUNCTIONAL EXPENSES	$ 5,580,163	$ 324,402	$ 598,506	$ 922,908	$ 6,503,071

The accompanying notes are an integral part of these consolidated financial statements.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Council

The Central Florida Council, Boy Scouts of America, Inc. and Affiliate ("CFCBSA") is headquartered in Apopka, Florida and serves the counties of Orange, Osceola, Seminole, Brevard, Flagler, Lake, and Volusia. CFCBSA also operates Camp La-No-Che located in Lake County. In 1950, CFCBSA created and incorporated the Boy Scout Trust Fund for the Central Florida Council, Boy Scouts of America, Inc. (the "Trust Fund") to manage endowment funds for CFCBSA. The CFCBSA and the Trust Fund have common board members and management and, as such, the Trust Fund is considered an affiliate of CFCBSA. These consolidated financial statements include the accounts of CFCBSA and the Trust Fund (collectively, the "Council"). All significant intercompany transactions have been eliminated in the consolidation.

The Council is a not-for-profit organization devoted to promoting, within the territory covered by the charter from time to time, granted it by the Boy Scouts of America and in accordance with the Bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting program of promoting the ability of boys, girls, young men, and young women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance and kindred virtues, using the methods which are now in common use by the Boy Scouts of America.

The Council provides many programs to accomplish its purpose. These programs include:

LION SCOUTS – A fun introduction to the Scouting program for kindergarten-age youth eager to get going! Lions do adventures with their adult partners and other Lions every month. This program introduces youth and their families to Scouting and the outdoors as it builds a foundation of character. A lion den is part of the Cub Scout pack.

TIGER CUBS - One-year, family-oriented program for a group of teams, each consisting of a first-grade (or 7-year-old) boy or girl and an adult partner (usually a parent). A Tiger Cub den is part of the Cub Scout pack.

CUB SCOUTING - Family- and community-centered approach to learning citizenship, compassion, and courage through service projects, ceremonies, games, and other activities promoting character development and physical fitness.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Nature of the Council *(Continued)*

SCOUTS BSA - Scouts BSA is a year-round program for youth 11-17 years old that provides fun, adventure, learning, challenge, and responsibility to help them become the best version of themselves.

VENTURING - Provides experiences to help young men and women, ages 14 (or 13, with completion of the eighth grade) through 20, become mature, responsible, caring adults. Young people learn leadership skills and participate in challenging outdoor activities, including having access to Boy Scout camping properties, a recognition program, and Youth Protection training.

EXPLORING - Program for young men and women aged 14-20 is a unique opportunity to learn about multiple career fields and network with professionals who are employed in those fields. Students receive experiential, hands-on placements to help determine whether or not a particular career pathway is the best fit. In the program, students develop valuable contacts with professionals, as well as with other youth holding similar interests and aspirations.

SCOUTREACH PROGRAM - This program is conducted for the benefit of at-risk youth. Scout leaders are hired to conduct meetings, teach skills, and build character for boys.

Families can choose to sign up their sons and daughters who are ages 5-10 for Cub Scouts. Chartered organizations may choose to establish a new girl pack, establish a pack that consists of girl dens and boy dens, or remain an all-boy pack. Cub Scout dens will be single gender - all boys or all girls. Using the same curriculum as the (now) former Boy Scouting program, Scouts BSA launched in February 2019, enabling all eligible youth ages 11-17, to earn the Eagle Scout rank. Scouts BSA is single gender - all-girl troops or all-boy troops. This unique approach allows the organization to maintain the integrity of the single-gender model while also meeting the needs of today's families.

The Council's website address is cflscouting.org.

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of the 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 specified activities or objectives.

The accounts of the Council are maintained in separate categories. The purposes of the various categories are as follows:

GENERAL OPERATING - All amounts available for normal operating expenditures are recorded in this category.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Fund Accounting *(Continued)*

CAPITAL FUND – The capital fund is used to account for property, buildings, equipment, and legally restricted cash that is to be expended for property, buildings, and equipment and related debt payments. Also, included in this fund are investments either restricted or designated by the Executive Board of the Council (the "Board") for capital repair and improvements where the income is either designated or restricted for those particular items. Revenue and expenses related to the capital fundraising campaign are also included in this fund.

ENDOWMENT - Contributions accepted with donor stipulations that the principal be maintained intact in perpetuity are recorded in this category as "net assets with donor restrictions." The Board has also designated a portion of an Endowment Fund, which is recorded as "net assets without donor restrictions" (see Notes 9 and 11). Income from investment of these contributions is available for general purposes of the Council (or as otherwise designated by the donor).

Basis of Presentation

The Council prepares these consolidated financial statements in accordance with the Financial Accounting Standards Board ("FASB") standards for not-for-profit organizations. Under these standards, the Council is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Functional Allocation of Expenses

The costs of providing the scouting program and supporting services have been summarized on a functional basis in the consolidated statements of functional expenses. Most expenses can be directly attributed to the program 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 executives), accounting, information technology personnel and payroll taxes. The basis of allocation of these expenses is the result of a time study of staff performed by Council staff. In accordance with the policy of the National Council of the Boy Scouts of America (the "National Council"), the payment of the charter and national service fees to the National Council is not allocated as a functional expense.

Cash and Cash Equivalents

The Council considers all highly liquid financial instruments purchased with an original maturity of three months or less to be cash equivalents, excluding cash and cash equivalents included in investments. The Council does not include cash and cash equivalents as investments as restricted cash when preparing its consolidated statements of cash flows.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Accounts Receivable

Accounts receivable are recorded primarily for product sales and various amounts due for sponsorship of Council events and are stated at the net amount expected to be collected.

Pledges Receivable, Net

Pledges receivable are unconditional promises to give and are recorded when the pledges are made. Pledges which are expected to be collected in more than one year are stated at the present value of estimated future receipts. The Council provides an allowance for uncollectible pledges at the time contributions are recorded, and all pledges are recorded net of the allowance (see Note 4).

Inventory

Inventory is stated at the lower of cost (determined by the average cost method or first-in, first-out method) or market and primarily consists of Scouting merchandise and other items available for resale.

Investments

Investments primarily consist of cash and cash equivalents, marketable fixed income and equity mutual funds, and the cash surrender value of life insurance policies. The Council accounts for investments in accordance with the FASB standard for investments held by not-for-profit organizations (ASC 958-320 and subsections). This standard requires that investments in equity securities with readily determinable fair values and all investments in debt securities be measured at fair value in the consolidated statements of financial position. Fair value of marketable fixed income and equity mutual funds is based on quoted market prices (see Note 5). Investment income (including realized and unrealized gains and losses on investments, interest, and dividends) is reflected in the consolidated statements of activities and changes in net assets. Purchases and sales of investments are recorded on the trade-date basis. The cost of investments sold is determined by the specific-identification method.

Investment Policy

The Council's investment policy intends for the Council to invest in assets that would produce results exceeding the investment's purchase price and incur a significant yield of return, to meet current and future needs, while assuming a moderate level of investment risk. The Council expects its Endowment Fund, over time, to provide a reasonable rate of return. To satisfy the long-term rate-of-return objective, the 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 Council targets a diversified asset allocation that places a greater emphasis on marketable equity and debt securities, and money market accounts to achieve its long-term return objectives within prudent risk constraints.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Spending Policy

The Council has a Board-approved, total-return spending policy that allows the Operating or Property Fund to receive and recognize investment earnings originating from the Endowment Fund. The Council's Board-approved spending policy provides up to a 6% distribution of the portfolio value, excluding the value of the life insurance policies, if the Endowment Fund's portfolio total return meets certain established criteria. During 2019, the Council authorized a transfer of approximately $110,000, from the Endowment Fund to the Operating Fund, which was fully transferred as of December 31, 2019. During 2018, the Council authorized a transfer of approximately $98,000, from the Endowment Fund to the Operating Fund, which was fully transferred as of December 31, 2018.

Property and Equipment

Property and equipment are recorded at cost. Additions, renewals, and betterments over $1,000 that extend the life of an asset are capitalized and stated at cost. Improvements or betterments of a permanent nature are capitalized. The costs of assets retired or otherwise disposed of, and the related accumulated depreciation, are eliminated from the accounts in the year of disposal. Gains or losses resulting from property disposals are recorded in the consolidated statements of activities and changes in net assets. Maintenance and repairs are expensed as incurred (see Note 7).

Construction in progress represents costs incurred on the construction of assets that have not been completed or placed in service as of the end of the year. No provision for depreciation is made on construction in progress until the assets are complete and placed into service.

Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

	Estimated Useful Lives
Buildings and improvements for Council and camps	5 - 50 Years
Furniture and fixtures for Council and camps	3 - 25 Years
Autos and trucks	5 - 10 Years

Donations of property and equipment are recorded as contributions at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose based on its fair value. Assets donated with explicit restrictions regarding their use, and absent donor stipulations regarding how long those donated assets must be maintained, are recorded as net assets with donor restrictions. The Council reports expirations of donor restrictions when the donated or acquired assets are placed into service as instructed by the donor. The Council reclassifies net assets with donor restrictions that are temporary in nature to net assets without donor restrictions at that time.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Impairment of Long-Lived Assets

The Council reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying mount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset and its fair value are less than the carrying amount of that asset. The Council has not recognized any impairment of long-lived assets during 2019 and 2018.

Custodian Accounts

Certain payments received by the Council from local Scout units for registration and activity fees are recorded as "custodian accounts" liabilities until they are disbursed by the Council on behalf of the local units.

Revenue Recognition

The Council recognizes revenue in accordance with FASB Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (ASU 2014-09), as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Council records the following exchange transaction revenue in its consolidated statements of activities and changes in net assets for the years ending December 31, 2019 and 2018:

Scout Shop and Trading Post sales - The Council operates a Scout Shop in its Service Center and various Trading Posts at its summer camp, which sell Scouting-related merchandise on a retail basis to customers. The performance obligation is the delivery of the good to the customer. The transaction price is established by the Council based on retail prices suggested by the suppliers. As each item is individually priced, no allocation of the transaction price is necessary. The Council recognizes revenue as the customer pays and takes possession of the merchandise. Some merchandise is sold with a right of return. If probable customer returns exist at the end of an accounting period, the Council estimates and records in its financial statements a liability for such returns, which offsets revenue. No liability for probable customer returns was considered necessary as of December 31, 2019 and 2018.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Revenue Recognition ***(Continued)***

Product Sales - To help Scout packs and troops raise the money they need to fund programs and activities throughout the year, the Council participates in the Trail's End Popcorn program. Scout packs and troops purchase popcorn from the Council, which they then resell to customers. The Scout packs and troops earn a commission of 40% on each sale they make, which may be used to offset the price of the popcorn they purchase from the Council. The popcorn sale also helps the Council raise money in support of its programs. Popcorn sales to Scout units start in the fall of each year, with the units placing their orders online through the Trail's End website. The price the Scout unit pays for the popcorn is established by the Council, and each item is individually priced, so no allocation of the transaction price is required. Many BSA units are allowed to purchase popcorn "on account" with payment due at a later date. Per FASB ASU 2014-09, the Council is required to assess the probability of collecting these accounts receivable in order to determine whether there is a substantive transaction between the council and the unit. In making this collectability assessment, the Council exercises judgment and considers all facts and circumstances, including its knowledge of the customer. The Council uses the Trail's End website to track and manage unit accounts receivable. With popcorn sales, the performance obligation is delivery of the product, which is fulfilled by the Council at predetermined times and locations. Revenue recognition occurs when the product has been delivered.

The Council also provides $5 camp cards to help Scout packs and troops raise money. The Scout packs and troops earn a commission of up to 40% on each sale they make. The camp cards also help the Council raise money to support its programs. The camp card sales generally occur from early February 1 to late April. At the end of the sales period, the Scout units return any unsold camp cards and the net amount due on the camp cards sold. With the camp card sales, the performance obligation is delivery of the camp cards. Revenue recognition occurs when the camp card sales have been delivered net of any returned cards.

The Council presents separately in its consolidated statements of activities and changes in net assets gross revenues from popcorn sales and camp cards, the cost of goods sold, and unit commissions (retained by or paid to the unit).

Scout units have the right to return to the Council any unsold product, subject to a return-by date of the end of September for popcorn sales and end of April for camp cards. As of December 31, 2019 and 2018, no probable popcorn or camp card returns existed. Accordingly, no liability for probable customer returns was considered necessary.

Revenue Recognition *(Continued)*

Camping and Activity Revenue - The Council conducts program-related experiences such as Day Camps, Day Hikes, Weekend Overnights, Camporees, and Summer Camps where the performance obligation is delivery of the program. Fees for camps and activities are set by the Council. For resident camps, fees include program supplies, meals, lodging, recognition items, staffing, and facility costs. As is customary, these items are not separately priced and are therefore considered to be one performance obligation. Activities such as the National Scout Jamboree may include a transportation component in the transaction price. Some special camp programs do incur additional fees (shooting sports, for example), which are separately priced. Council activities such as Wood Badge may involve program supplies, recognition items, and meals, and are also considered to be one performance obligation. Fees collected in advance of delivery of the camp or activity for future years are initially recognized as liabilities (deferred revenue) and are only recognized in the consolidated statements of activities after delivery of the program has occurred.

Special Fundraising Event Revenue - The Council conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event (the exchange component) and a portion represents a contribution to the Council. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Council. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Council, are recorded as costs of direct donor benefits in the consolidated statement of activities and changes in net assets. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Council. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligation(s). Accordingly, the Council separately presents in its notes to financial statements the exchange and contribution components of the gross proceeds from special events. Special event fees collected by the Council in advance of its delivery for future years are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event.

Donated Materials and Services

Donated land, buildings, equipment, investments, and other noncash donations are recorded as contributions at their estimated fair market value at their date of donation. The Council reports the donations as net assets without donor restrictions support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets must be used, and gifts of cash or other assets that must be used to acquire long-lived assets, are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Donated Materials and Services (Continued)

Donated services that do not require specialized skills or enhance nonfinancial assets are not recorded in the accompanying consolidated financial statements because no objective basis is available to measure the value of such services. A substantial number of volunteers have donated significant amounts of their time to the Council's program services and its fund-raising campaigns, the value of which is not recorded in the accompanying consolidated financial statements.

Income Taxes

The Council is organized as a not-for-profit corporation under the laws of the state of Florida and has been granted recognition of its tax-exempt status under Section 501(a), as described under Section 501(c)(3) of the Internal Revenue Code and comparable state law, as a charitable organization, whereby only unrelated business income, as defined by Section 512 of the Code, is subject to federal income tax. The Council had no unrelated business income for the years ended December 31, 2019 and 2018. Accordingly, no provision for income taxes has been recorded in these consolidated financial statements.

The Council's policy is to classify income tax penalties and interest as interest expense in its consolidated financial statements. During the years ended December 31, 2019 and 2018, respectively, the Council incurred no penalties and interest. The CFCBSA's and Trust Fund's Federal Return of Organizations Exempt from Income Tax (Forms 990) for 2016, 2017, and 2018 are subject to examination by the IRS, generally for the three years after they were filed. As of the date of this report, the 2019 returns had not yet been filed.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the consolidated financial statements. Actual results could differ from those estimates. Management believes that these estimates and assumptions provide a reasonable basis for the fair presentation of the consolidated financial statements.

Advertising

Advertising costs are charged to operations in the period in which the advertisement is placed. Advertising costs for 2019 and 2018 are in-kind contributions of advertising services, which approximated $76,000 and $232,000, respectively.

NOTE 1 - NATURE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Prior-Period Information

The consolidated financial statements include certain prior-year summarized comparative information in total, but not by fund balance. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States. Accordingly, such information should be read in conjunction with the Council's consolidated financial statements for the year ended December 31, 2018, from which the summarized information was derived.

Reclassifications

Certain amounts in the 2018 consolidated financial statements have been reclassified to conform to the 2019 presentation. Such reclassifications had no effect on the previously reported change in net assets.

Subsequent Events

In preparing these consolidated financial statements, the Council has evaluated events and transactions for potential recognition through April 9, 2020, the date the consolidated financial statements were available to be issued.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES ADOPTED

As of January 1, 2019, the Council adopted the provisions of FASB ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606) (ASU 2014-09), as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The ASU has been applied retrospectively to all periods presented, with no effect on net assets or previously issued financial statements.

During the year, the Council also adopted the provisions of FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958) (ASU 2018-08). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. Results for reporting the year ending December 31, 2019 are presented under FASB ASU 2018-08. There was no material impact to the financial statements as a result of adoption.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES ADOPTED *(Continued)*

In 2019, the Council adopted the provisions of FASB ASU 2016-18, *Statement of Cash Flows* (Topic 230) (ASU 2016-18). This ASU requires that a statement of cash flows explain the change during the period in the total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the consolidated statement of cash flows.

The amendments in ASU 2016-18 do not provide a definition of restricted cash or restricted cash equivalents. The Council has applied the provisions of ASU 2016-18 retrospectively to all periods presented with no effect on net assets or previously issued financial statements.

NOTE 3 - LIQUIDITY AND AVAILABILITY OF FUNDS

The table below represents financial assets available for general expenditures within one year at December 31, 2019 and 2018:

	2019	2018
Financial assets at year end:		
Cash and cash equivalents – Operating Fund	**$ 671,358**	$ 583,534
Accounts receivable	**250,905**	253,830
Pledges receivable, net, current portion – Operating	**120,800**	189,689
Investments (without donor restrictions)	**790,958**	372,622
Total financial assets available to meet general expenditures within 12 months	**$ 1,834,021**	$ 1,399,675

As part of a cash and liquidity management policy, the Council structures its financial assets to be available as its general expenditures, liabilities, and other obligations become due. Additionally, excess cash is routinely invested in a portfolio of short-term investment instruments to increase earnings. The investment portfolio includes investments readily convertible into cash to manage any unanticipated liquidity needs, if needed.

NOTE 4 - PLEDGES RECEIVABLE, NET

Pledges receivable, net, consist of the following at December 31, 2019 and 2018:

	2019	2018
Operating Fund		
Less than one year	**$ 176,150**	$ 263,554
One to five years	**222,056**	24,249
Property Fund		
Less than one year	**147,751**	112,051
One to five years	**303,721**	412,445
	849,678	812,299
Less allowance for doubtful accounts	**(76,466)**	(76,315)
Less present value discount (discounted at 5% in 2019 and 2018)	**(27,995)**	(46,166)
	$ 745,217	$ 689,818

NOTE 5 - INVESTMENTS

Investments consist of the following as of December 31, 2019 and 2018:

	2019		2018	
	Cost	**Fair Value**	Cost	Fair Value
Equity mutual funds	**$ 995,487**	**$ 1,153,463**	$ 857,539	$ 818,352
Fixed income mutual funds	**694,236**	**701,719**	376,332	366,963
Cash and cash equivalents	**64,157**	**64,157**	512,679	512,715
Cash surrender value - life insurance policies	**13**	**107,651**	13	137,423
	$1,753,893	**$ 2,026,990**	$1,746,563	$ 1,835,453

The fair value of the cash surrender value of life insurance policies was $107,651 and $137,423 at December 31, 2019 and 2018, respectively.

The following schedule summarizes the investment return in the consolidated statements of activities and changes in net assets for the years ended December 31, 2019 and 2018:

	2019	2018
Interest and dividend income	**$ 36,907**	$ 32,196
Net realized and unrealized gains and losses, net of expenses	**230,624**	(118,633)
	$ 267,531	$ (86,437)

The above investment return is classified in the 2019 and 2018 consolidated statements of activities and changes in net assets as follows:

	2019	2018
Within net assets without donor restrictions	**$ 297,303**	$ (90,896)
Within net assets with donor restrictions	**(29,772)**	4,459
	$ 267,531	$ (86,437)

NOTE 6 - FAIR VALUE MEASUREMENTS

The fair value of financial instruments is presented based upon a hierarchy of levels that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A 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.

Level 1 Quoted prices in active markets for identical securities.

If available, quoted market prices are used to value investments. Fixed income and equity mutual funds, and cash and cash equivalents are valued at the closing price reported on the most active market on which the individual securities are traded.

Level 2 Other significant, observable inputs (including quoted prices for similar securities, interest rates, prepayment spreads, credit risk, etc.).

The fair value of the life insurance policies is based on the cash surrender value of the insurance policies obtained from the insurance carrier.

Level 3 Significant, unobservable inputs.

The Council had no investments classified as Level 3.

The following table sets forth by level, within the fair value hierarchy, the Council's investments measured at fair value as of December 31, 2019:

	Level 1	**Level 2**	**Level 3**	**Total**
Investments:				
Equity mutual funds	**$ 1,153,463**	$ -	**$ -**	**$ 1,153,463**
Fixed income mutual funds	**701,719**	-	**-**	**701,719**
Cash and cash equivalents	**64,157**	-	**-**	**64,157**
Life insurance policies	**-**	**107,651**	**-**	**107,651**
Investments at fair value	**$ 1,919,339**	**$ 107,651**	**$ -**	**$ 2,026,990**

The following table sets forth by level, within the fair value hierarchy, the Council's investments measured at fair value as of December 31, 2018:

	Level 1	Level 2	Level 3	Total
Investments:				
Equity mutual funds	$ 818,352	$ -	$ -	$ 818,352
Fixed income mutual funds	366,963	-	-	366,963
Cash and cash equivalents	512,715	-	-	512,715
Life insurance policies	-	137,423	-	137,423
Investments at fair value	$ 1,698,030	$ 137,423	$ -	$ 1,835,453

There were no transfers of assets between Level 1 and Level 2 during the years ended December 31, 2019 and 2018.

NOTE 7 - PROPERTY AND EQUIPMENT, NET

Property and equipment, net, at December 31, 2019 and 2018 are as follows:

	2019	2018
Land	**$ 4,070,004**	$ 4,070,004
Buildings and improvements for Council and camps	**8,519,894**	8,229,735
Furniture and fixtures for Council and camps	**971,640**	930,964
Autos and trucks	**165,571**	173,180
Construction in progess	**44,845**	154,508
	13,771,954	13,558,391
Less accumulated depreciation	**(5,308,702)**	(5,010,352)
Property and equipment, net	**$ 8,463,252**	$ 8,548,039

At December 31, 2019 and 2018, construction in progress primarily consists of costs associated with the ongoing additions and renovation of program areas at Camp La-No-Che.

Property and equipment includes approximately $1,740,000 and $1,780,000 of fully depreciated assets that were still in use at December 31, 2019 and 2018, respectively.

NOTE 8 - SPECIALTY LICENSE PLATE PAYABLE

The Council received annual fees related to the sale of Florida Boy Scouts of America license plates. After the deduction of expenditures incurred on behalf of starting and maintaining the program, the Council is responsible for distributing the remaining funds to the eight other participating Florida Councils.

A Statement of Specialty License Plate Revenues and Expenditures is prepared and submitted to the State of Florida Department of Motor Vehicles, in accordance with Sections 320.08056 and 320.08058, Florida Statutes. Expenditures have been made for basic administrative expenses, office and professional services, recruitment, maintenance, and promotion, in accordance with Section 320.08058. The activity related to the license plates was not significant during 2019 and 2018.

NOTE 9 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with restrictions are available for the following purposes at December 31, 2019 and 2018:

	General Operating	Property	Endowment	Total 2019	Total 2018
Campaign contributions for future program services and general operations	**$ 269,956**	**$ -**	**$ -**	**$ 269,956**	$ 208,925
Capital campaign contributions for real estate acquisition, property refurbishments, and future facility maintenance	-	**12,050**	-	**12,050**	6,000
Time restriction	**-**	**-**	**10,975**	**10,975**	10,975
Scoutreach program	**19,833**	**-**	**-**	**19,833**	19,833
Investments in perpetuity, the income of which is expendable to support the general operating activities of the Council.	**-**	**-**	**1,117,406**	**1,117,406**	1,075,408
Paid-up life insurance policies that will provide proceeds upon death of the insured for an endowment to support the general operating activities of the Council.	**-**	**-**	**107,651**	**107,651**	137,423
Total net assets with donor restrictions	**$ 289,789**	**$ 12,050**	**$ 1,236,032**	**$1,537,871**	$1,458,564

NOTE 10 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions during 2019 and 2018 by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors. Net assets released were donated by the following:

	2019	2018
Friends of Scouting	**$ 180,247**	$ 226,463
Project sales	**2,000**	26,912
Scoutreach and United Way for Scoutreach	**19,000**	19,000
Capital campaign	**-**	111,807
	$ 201,247	$ 384,182

NOTE 11 - ENDOWMENT FUND

The Council's Endowment Fund includes donor-restricted endowment funds. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. The Endowment Fund also includes net assets that have not been limited by the Board and are classified as net assets without donor restrictions.

NOTE 11 - ENDOWMENT FUND *(Continued)*

The Council has interpreted the applicable laws related to endowments 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, the Council classifies permanently restricted net assets at the original value of the gifts donated to the permanent endowment, the income derived from which is expendable to support the various programs sponsored by the Council in accordance with the donor's wishes.

The following table shows the activities in the Council's Endowment Fund net assets for the years ended December 31, 2019 and 2018:

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
Endowment Fund at December 31, 2017	$ 603,039	$ 1,199,779	$ 1,802,818
Contributions	251,150	8,593	259,743
Investment return	(76,727)	4,459	(72,268)
Expenditures from Endowment Fund	(14,649)	-	(14,649)
Fund transfers to Operating Fund	(140,191)	-	(140,191)
Endowment Fund at December 31, 2018	622,622	1,212,831	1,835,453
Contributions	42,248	41,998	82,246
Investment return	267,531	(29,772)	(237,759)
Expenditures from Endowment Fund	(14,634)	-	(14,634)
Fund transfers to Operating Fund	(115,834)	-	(140,191)
Endowment Fund at December 31, 2019	$ 801,933	$ 1,225,057	$ 2,026,990

NOTE 12 - DEFERRED REVENUE

The activity and balances for deposits and deferred revenue from contracts with customers are shown in the following table:

	Camps	Activities	Special Events	Other	Total
Balance at December 31, 2017	$ 53,375	$ 5,416	$ -	$ -	$ 58,791
Revenue recognized	(53,375)	(5,416)	-	-	(58,791)
Payments received for future performance obligations	61,640	21,765	6,500	-	89,905
Balance at December 31, 2018	61,640	21,765	6,500	-	89,905
Revenue recognized	(61,640)	(21,765)	(6,500)	-	(89,905)
Payments received for future performance obligations	77,186	39,198	-	3,783	120,167
Balance at December 31, 2019	**$ 77,186**	**$ 39,198**	**$ -**	**$ 3,783**	**$ 120,167**

NOTE 13 - SPECIAL EVENT REVENUE

Gross receipts from special fundraising events recorded by the Council consist of exchange transaction revenue and contribution revenue. As a result of adopting FASB ASU 2014-09 during 2019, the Council is required to separately present the components of this revenue.

	2019	2018
Contributions	**$282,788**	$296,409
Special event revenue	**247,125**	266,474
Special events - gross	**$529,913**	$562,883

The Council also conducts special events categorized as Friends of Scouting ("FOS") in the accompanying consolidated statement of activities. The FOS events consist of multiple components, including a special fundraising event that has both an exchange and contribution element. The Council estimates the exchange portion of the FOS events to be approximately $179,000 and $192,000 for the years ended December 31, 2019 and 2018, respectively.

NOTE 14 - EMPLOYEE BENEFIT PLANS

BSA Retirement Plan for Employees

The National Council has a qualified defined benefit pension plan (the "Plan") administered at the National Service Center that covers employees of the National Council and local councils, including the Local Council, Inc. The Plan name is the *Boy Scouts of America Master Pension Trust - Boy Scouts of America Retirement Plan for Employees*. Effective December 31, 2018, the Plan was frozen to employees with less than 15 years of vesting service, and whose age plus vesting service equaled less than 60 as of December 31, 2018 (non-grandfathered employees). Employees with at least 15 years of vesting service and whose age plus vesting service equaled 60 or more as of December 31, 2018 (grandfathered employees) contribute 4.25 percent of compensation to the Plan. The Council contributes 7.75 percent of eligible employees' compensation to the BSA retirement program. Pension expense (excluding the contributions made by employees) was approximately $71,000 and $147,000 for the years ended December 31, 2019 and 2018, respectively, and covered current service costs.

BSA Match Savings Plan

The Council participates in a defined contribution plan established by the National Council of the Boy Scouts of America. The plan name is the BSA Match Savings Plan ("Match Plan"), which covers substantially all of the employees of the Council. Participants in the Match Plan may elect to make voluntary before-tax or after-tax contributions based on a percentage of their pay, subject to certain limitations set forth in the Internal Revenue Code of 1986, as amended. The Council matches employee contributions to the Match Plan up to 100 percent of contributions from each participant, limited to 6 percent of each employee's gross pay. The Council contributed approximately $116,000 and $37,000 to the Match Plan for the years ended December 31, 2019 and 2018, respectively.

Health Care Plan

The Council's employees participate in a health care plan provided by the National Council. The Council pays a portion of the cost for the employees, and the employees pay the remaining portion and the cost for their dependents participating in the health care plan. During the years ended December 31, 2019 and 2018, the Council remitted approximately $323,000 and $313,000, respectively, on behalf of its employees to the National Council related to the health care plan.

NOTE 15 - SCOUT SHOPS

The National Council operates two Scout shops within the Council's area. The National Council manages the Scout shops and pays the Council an 8% commission on gross sales up to $750,000, and 13% on sales in excess of $750,000. The commissions earned (before expenses) by the Council during 2019 and 2018 amounted to approximately $106,000 and $115,000 for the years ended December 31, 2019 and 2018, respectively, which are included in other revenue in the consolidated statements of activities and changes in net assets.

NOTE 16 - RELATED PARTY TRANSACTIONS

The Council purchases supplies and program materials from the National Council. The Council also incurs expenses from the National Council related to certain administrative services. Total expenses to the National Council were approximately $1,062,000 and $1,023,000 for the years ended December 31, 2019 and 2018, respectively. The accounts payable balance includes payables to the National Council of approximately $25,000 and $20,000 as of December 31, 2019 and 2018, respectively.

NOTE 17 - COMMITMENTS AND CONTINGENCIES

Leases

At December 31, 2019, the Council was obligated under noncancelable operating leases for two automobiles and certain copier equipment. Expense related to these leases was approximately $41,000 and $38,000 for the years ended December 31, 2019 and 2018, respectively.

The projected minimum payments under the terms of these noncancelable leases at December 31, 2019, are approximately as follows:

Year Ending December 31,	Amount
2020	$ 23,000
2021	3,000
Total future minimum lease payments	$ 26,000

Concentrations and Credit Risk

Financial instruments which potentially subject the Council to concentrations of credit risk principally consist of cash and cash equivalents in financial institutions in excess of Federal Deposit Insurance Corporation limits, investments, accounts receivable, and pledges receivable.

The Council maintains its cash and cash equivalents, and investments with what management believes to be high-credit, quality financial institutions, corporations, and obligations of the U.S. Government, and limits the amount of credit exposure to any particular investment. Pledges receivable include two promises to give, representing approximately 58% and 72% of the pledges receivable, net balance at December 31, 2019 and 2018, respectively. Pledges are collectible over periods ranging from one to three years, and they have been discounted to present value.

Investments are subject to the risk of market fluctuations. Investment securities are exposed to various risks, such as significant world events, interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the fair value of investments will occur in the near term and such changes could materially affect the amounts reported in the consolidated statements of financial position.

NOTE 18 - SUBSEQUENT EVENTS

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. The extent of COVID-19's effect on the Council's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the potential impact of COVID-19 on the Council. However, if the pandemic continues to evolve into a severe worldwide health crisis, the disease could have a material adverse effect on the Council's business, results of operations, financial condition and cash flows.

CFCBSA is unaware of any asserted or unasserted claims or incidents with respect to claims arising out of the normal course of business that are considered probable to result in future claims. As a result, these consolidated financial statements do not contain a provision or liability related to incurred but unreported claims. The National Council has been named as a defendant in lawsuits alleging sexual abuse, including claims for compensatory and punitive damages. CFCBSA is a separate not-for-profit organization. The National Council has disclosed that in the event that its general liability insurance program or its reserves are insufficient to resolve such claims, it is their opinion that the total amount of payments to resolve current and future claims could have a significant impact on the financial position or results of operations of the National Council.

The National Council provides the CFCBSA with a charter, program materials and support for administration, as well as sponsoring certain benefit plans for CFCBSA employees. Since 1978 the National Council has operated a general liability insurance program in which CFCBSA participates. On February 18, 2020, the National Council filed for protection under Chapter 11 of the United States Bankruptcy Code. The National Council continues to operate its business in the ordinary course and has received bankruptcy court approval to continue its relationship with the councils, including the benefit and insurance programs noted above. Neither CFCBSA nor any other local council are parties to the bankruptcy proceeding. The National Council has sought to stay litigation against both the National Council and local councils and has proposed a plan of reorganization that would protect local councils from any further legal exposure for abuse claims arising prior to February 18, 2020, subject to a to be determined contribution from local councils. The ability of the National Council to confirm such a plan and the size of the potential contribution from CFCBSA is unknown. Management of CFCBSA is unable to assess the effect, if any, the resolution of these matters by the National Council may have on CFCBSA's operations or its financial statements.

BOY SCOUTS OF AMERICA®
NATIONAL COUNCIL

January 25, 2021

Eric Magendantz
Central Florida #083
1951 S. Orange Blossom Trl
Suite 102
Apopka, FL 32703-7747

Re: Requests for information regarding your council' s federal tax-exempt status

Dear Eric:

This letter clarifies the tax- exempt status of your council. The Boy Scouts of America, National Council, is recognized as a public charity and tax exempt under IRC Section 501(c)(3), as well as IRC Section 170(b)(1)(A)(vi). We are not a private foundation as described in IRC Section 509(a). A copy of our current tax-exempt affirmation letter is attached.

For tax purposes, your council is a bona fide subordinate organization of the Boy Scouts of America, in good standing, and covered under the Boy Scouts of America' s group exemption ruling, IRS Ruling No. 1761. Though the council is a separate entity and responsible for its own, independent audit, our exemption ruling extends the same recognition of tax- exempt status to this council as to the Boy Scouts of America National Council.

Each year, the Boy Scouts of America National Service Center submits to the IRS, updates to the list of approved subordinate organizations which includes all local councils and their endowment trusts. Your council's information is on the attached list of subordinates.

On behalf of the many young men and women you serve in your council area, thank you again for all you do for Scouting. Questions, if any, can be directed to Cicely Nelson, Associate General Counsel – Tax & Financial Planning, National Service Center, Legal Department, (972) 580-2589 or Cicely.Nelson@scouting.org.

Very truly yours,

Roger C. Mosby

Roger C. Mosby
President and CEO

Enclosures: 2021 IRS affirmation letter; List of approved subordinate organizations

CLIENT'S COPY

CPAs & ADVISORS

September 29, 2020

Mr. Eric Magendantz - Boy Scouts of
America, Inc., Central Florida Council
1951 S. Orange Blossom Trl No. 102
Apopka, FL 32703

Dear Mr. Magendantz:

Enclosed is the organization's 2019 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

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

Sincerely,

Norman B. Neal, CPA

Norman B. Neal, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2019

Prepared For:

Mr. Eric Magendantz - Boy Scouts of
America, Inc., Central Florida Council
1951 S. Orange Blossom Trl No. 102
Apopka, FL 32703

Prepared By:

MSL, P.A.
255 S. Orange Avenue, Suite 600
Orlando, FL 32801

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required.

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning ____________, 2019, and ending ____________, 20__

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879EO for the latest information.**

OMB No. 1545-1878

2019

Name of exempt organization

BOY SCOUTS OF AMERICA, INC.
CENTRAL FLORIDA COUNCIL

Employer identification number

59-0624376

Name and title of officer

ERIC MAGENDANTZ
CHIEF EXECUTIVE OFFICER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here ▶ [X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	6,316,890.
2a	Form 990-EZ check here ▶ [ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	Form 1120-POL check here ▶ [ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**	
4a	Form 990-PF check here ▶ [ ]	**b**	**Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a	Form 8868 check here ▶ [ ]	**b**	**Balance Due** (Form 8868, line 3c)	**5b**	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize MSL, P.A. to enter my PIN 24376

ERO firm name — Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ ____________ Date ▶ 9/29/2020

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

59949133759

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ ____________, CPA Date ▶ 9/29/2020

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Product: **Exempt**
Name: **Boy Scouts of America, Inc. Central Florida Council**
FEIN: *******4376**

Category:

IRS Center: **Ogden**
e-Postmark: **9/29/2020 11:27 AM**

Notification:

Fiscal Year Begin Date: **1/1/2019**

Fiscal Year End Date: **12/31/2019**

eSigned:

Return Information

Date	Return ID	Type of Activity	Submission ID	Refund/ (Due)	Updated By	eSign Date
09/29/2020	19X:23107.00:V1	Upload Started			Silva,Maydelin	
09/29/2020	19X:23107.00:V1	Ready to Release by Customer				
09/29/2020	19X:23107.00:V1	Released for Transmission - Validation in Progress			Silva, Maydelin	
09/29/2020	19X:23107.00:V1	Ready to transmit - Validation Complete				
09/29/2020	19X:23107.00:V1	Transmitted to FD	59949120202730332e16			
09/29/2020	19X:23107.00:V1	Accepted by FD on 9/29/2020				

Form **990** (Rev. January 2020) Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047 **2019** Open to Public Inspection

A For the 2019 calendar year, or tax year beginning and ending

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

C Name of organization
BOY SCOUTS OF AMERICA, INC.
CENTRAL FLORIDA COUNCIL

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 1951 S. ORANGE BLOSSOM TRL Room/suite: 102

City or town, state or province, country, and ZIP or foreign postal code: APOPKA, FL 32703

F Name and address of principal officer: ERIC MAGENDANTZ
SAME AS C ABOVE

D Employer identification number: 59-0624376

E Telephone number: 407-889-4403

G Gross receipts $ 7,718,723.

H(a) Is this a group return for subordinates? Yes [X] No

H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶ 1761

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

J Website: ▶ WWW.CFLSCOUTING.ORG

K Form of organization: [X] Corporation Trust Association Other ▶

L Year of formation: 1965 **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
2	Check this box ▶ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	49
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	49
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	183
6	Total number of volunteers (estimate if necessary)	6	5722
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	2,976,328.	2,943,958.
9	Program service revenue (Part VIII, line 2g)	1,889,925.	1,878,890.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	98,000.	113,000.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,278,929.	1,381,042.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,243,182.	6,316,890.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	70,436.	67,521.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,327,537.	3,327,728.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 607,448.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,176,151.	2,977,523.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,574,124.	6,372,772.
19	Revenue less expenses. Subtract line 18 from line 12	-330,942.	-55,882.

Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	10,386,621.	10,360,955.
21	Total liabilities (Part X, line 26)	1,054,798.	1,156,659.
22	Net assets or fund balances. Subtract line 21 from line 20	9,331,823.	9,204,296.

Part II Signature Block

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

Sign Here

▶ Signature of officer Date

▶ ERIC MAGENDANTZ, CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
NORMAN B. NEAL, CPA	Norman B. Neal, CPA	9/29/2020		P00071411

Firm's name ▶ MSL, P.A. Firm's EIN ▶ 59-3070669

Firm's address ▶ 255 S. ORANGE AVENUE, SUITE 600
ORLANDO, FL 32801 Phone no. (407) 740-5400

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 [X]

1 Briefly describe the organization's mission:
SEE SCHEDULE O

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 [X] 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 [X] 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 $ 5,142,935. including grants of $) (Revenue $ 3,056,383.)
THE "TRADITIONAL SCOUTING PROGRAM" PROVIDES A PROGRAM FOR YOUNG PEOPLE THAT BUILDS CHARACTER, TRAINS THEM IN THE RESPONSIBILITIES OF PARTICIPATING CITIZENSHIP, AND DEVELOPS PERSONAL FITNESS.

4b (Code:) (Expenses $ 303,528. including grants of $ 67,521.) (Revenue $)
THE "SCOUTREACH PROGRAM" IS CONDUCTED FOR THE BENEFIT OF AT-RISK YOUTH. SCOUT LEADERS ARE HIRED TO CONDUCT MEETINGS TEACHING SKILLS AND BUILDING CHARACTER.

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

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

4e Total program service expenses ▶ 5,446,463.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		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? *If "Yes," complete Schedule C, Part II*	4		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? *If "Yes," complete Schedule C, Part III*	5		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? *If "Yes," complete Schedule D, Part I*	6		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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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? *If "Yes," complete Schedule D, Part IV*	9	X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	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? *If "Yes," complete Schedule D, Part VI*	11a	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? *If "Yes," complete Schedule D, Part VII*	11b		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? *If "Yes," complete Schedule D, Part VIII*	11c		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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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? *If "Yes," complete Schedule F, Parts I and IV*	14b		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? *If "Yes," complete Schedule F, Parts II and IV*	15		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? *If "Yes," complete Schedule F, Parts III and IV*	16		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? *If "Yes," complete Schedule G, Part I*	17		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? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		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, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		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	38	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	1a	3			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	

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

			Line	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: 183			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	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?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		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?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on 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?		15		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?		16		X
	If "Yes," complete Form 4720, Schedule O.				

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 49			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b 49			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*		9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

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 [X] Upon request [ ] Other *(explain on Schedule O)*

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

HENRY KNOWLES - 407-703-0241

1951 SOUTH ORANGE BLOSSOM TRAIL, APOPKA, FL 32703-7747

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.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) AMY IENNACO COUNCIL PRESIDENT	8.00 10.00	X		X				0.	0.	0.
(2) LEN WILLIAMS CHAIRMAN	8.00 10.00	X		X				0.	0.	0.
(3) TICO PEREZ CHAIRMAN ELECT	8.00 4.00	X		X				0.	0.	0.
(4) WILLIAM C. PATTERSON BOARD MEMBER	5.00 0.20	X						0.	0.	0.
(5) SCOTT PATRICK KEITH BOARD MEMBER	5.00 0.20	X						0.	0.	0.
(6) JEFFREY J. KOSIK BOARD MEMBER	5.00 2.00	X						0.	0.	0.
(7) ERIC EALY BOARD MEMBER	3.00 2.00	X						0.	0.	0.
(8) ERNEST DELOACH, JR. EXECUTIVE COMMITTEE MEMBER	3.00 2.00	X		X				0.	0.	0.
(9) KIRK W. HALL BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(10) KARL S. PALVISAK TREASURER	5.00 4.00	X		X				0.	0.	0.
(11) WILLIAM E. RUFFIER BOARD MEMBER	5.00 4.00	X						0.	0.	0.
(12) JAMES STRATFORD BOARD MEMBER	8.00 10.00	X						0.	0.	0.
(13) JOHN BEACHAM BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(14) STEVE BUERY BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(15) LESLIE CAMPIONE BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(16) CHRISTOPHER M. CLARK BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(17) DAVID A. COCCHIARELLA BOARD MEMBER	2.00 2.00	X						0.	0.	0.

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(18) DIANE CREWS BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(19) CINDY CUTLIP BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(20) EDUARDO J. DOMINGUEZ BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(21) JOHN A. GILMORE BOARD MEMBER	2.00 0.00	X						0.	0.	0.
(22) CHRISTOPHER A. GROVE, M.D. BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(23) PEGGY J HALL BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(24) FRED HAWKINS, JR. BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(25) CHRISTOPHER W. HAYES BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(26) ERNEST CLYDE HERNANDEZ BOARD MEMBER	2.00 2.00	X						0.	0.	0.
1b Subtotal ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								368,446.	0.	47,088.
d Total (add lines 1b and 1c) ▶								368,446.	0.	47,088.

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 ▶ 2

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		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? *If "Yes," complete Schedule J for such individual*	4	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? *If "Yes," complete Schedule J for such person*	5		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
NONE		

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 ▶ 0

SEE PART VII, SECTION A CONTINUATION SHEETS

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) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(27) JEFFREY KAHLE JENNINGS BOARD MEMBER	2.00 4.00	X						0.	0.	0.
(28) JOHN C. JENNINGS BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(29) JEFFERY QUINN JONASEN BOARD MEMBER	2.00 4.00	X						0.	0.	0.
(30) SHERIFF DENNIS LEMMA BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(31) PLATT LOFTIS BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(32) HAROLD ERNEST LONG BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(33) REINARDO MALAVE BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(34) GEORGE MIKITARIAN BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(35) GARRETT MILLER BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(36) JAMES EDWARD MYERS BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(37) BRIAN GERALD SCOTT BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(38) WINSTON SCOTT BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(39) JAMES W. SEEGERS BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(40) SUMMIT SHAH BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(41) JASON SIEGEL BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(42) ROBERT F. TERRY BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(43) BRAD EVAN VALDYKE BOARD MEMBER	2.00 6.00	X						0.	0.	0.
(44) JOSEPH A. VETTER BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(45) ROBERT E. WAHLERS, MS, CFRE BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(46) THOMAS J. WILLIAMS BOARD MEMBER	2.00 2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(47) ERIC WRIGHT BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(48) MONIQUE YEAGER BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(49) THOMAS YUSCHOK, MD BOARD MEMBER	2.00 2.00	X						0.	0.	0.
(50) ERIC MAGENDANTZ CHIEF EXECUTIVE OFFICER/SCOUT EXECUT	60.00 0.20			X				268,339.	0.	25,837.
(51) HENRY KNOWLES CHIEF FINANCIAL OFFICER/BUSINESS MAN	60.00 0.20			X				100,107.	0.	21,251.
Total to Part VII, Section A, line 1c								368,446.		47,088.

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	242,861.				
	b Membership dues	1b					
	c Fundraising events	1c	78,640.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,622,457.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f		▶	2,943,958.			
Program Service Revenue		Business Code					
	2 a CAMPING ACTIVITIES	900099		1,363,502.	1,363,502.		
	b SCOUTING ACTIVITIES	900099		515,388.	515,388.		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f		▶	1,878,890.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		▶	110,000.			110,000.
	4 Income from investment of tax-exempt bond proceeds		▶				
	5 Royalties		▶				
		(i) Real	(ii) Personal				
	6 a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental income or (loss) 6c						
	d Net rental income or (loss)		▶				
		(i) Securities	(ii) Other				
	7 a Gross amount from sales of assets other than inventory 7a		3,000.				
	b Less: cost or other basis and sales expenses 7b		0.				
	c Gain or (loss) 7c		3,000.				
	d Net gain or (loss)		▶	3,000.	3,000.		
	8 a Gross income from fundraising events (not including $ 78,640. of contributions reported on line 1c). See Part IV, line 18	8a	453,673.				
	b Less: direct expenses	8b	247,124.				
	c Net income or (loss) from fundraising events		▶	206,549.			206,549.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities		▶				
	10 a Gross sales of inventory, less returns and allowances	10a	1,987,271.				
	b Less: cost of goods sold	10b	1,154,709.				
	c Net income or (loss) from sales of inventory		▶	832,562.	832,562.		
Miscellaneous Revenue		Business Code					
	11 a OTHER REVENUE	900099		341,931.	341,931.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d		▶	341,931.			
	12 **Total revenue.** See instructions		▶	6,316,890.	3,056,383.	0.	316,549.

COPY

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	67,521.	67,521.		
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	400,442.	338,830.	30,476.	31,136.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,219,247.	1,877,795.	168,896.	172,556.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	485,691.	403,469.	40,670.	41,552.
10 Payroll taxes	222,348.	186,962.	17,503.	17,883.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	26,255.	26,255.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	46,544.	29,888.	2,578.	14,078.
12 Advertising and promotion	75,522.	75,522.		
13 Office expenses	181,981.	155,785.	2,504.	23,692.
14 Information technology				
15 Royalties				
16 Occupancy	402,092.	364,439.	8,160.	29,493.
17 Travel	246,670.	215,303.	15,515.	15,852.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	58,053.	50,965.	3,506.	3,582.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	333,427.	325,088.	4,125.	4,214.
23 Insurance	166,656.	145,168.	10,629.	10,859.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	879,535.	697,856.	1,218.	180,461.
b RECOGNITION AWARDS	254,562.	231,506.	524.	22,532.
c RENTAL AND MAINTENANCE	175,790.	166,619.	3,880.	5,291.
d MISCELLANEOUS/OTHER EXP	130,436.	87,492.	8,677.	34,267.
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	6,372,772.	5,446,463.	318,861.	607,448.
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)				

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	650,749.	1	673,165.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	689,818.	3	745,217.
	4	Accounts receivable, net	253,830.	4	250,905.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	157,327.	8	163,546.
	9	Prepaid expenses and deferred charges	86,858.	9	64,870.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 13,771,955.			
	b	Less: accumulated depreciation — 10b 5,308,703.	8,548,039.	10c	8,463,252.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	10,386,621.	16	10,360,955.
Liabilities	17	Accounts payable and accrued expenses	236,049.	17	285,911.
	18	Grants payable		18	
	19	Deferred revenue	89,905.	19	120,167.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	728,844.	21	750,581.
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,054,798.	26	1,156,659.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	9,097,065.	27	8,902,457.
	28	Net assets with donor restrictions	234,758.	28	301,839.
		Organizations that do not follow FASB ASC 958, check here ▶ [ ] and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	9,331,823.	32	9,204,296.
	33	Total liabilities and net assets/fund balances	10,386,621.	33	10,360,955.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,316,890.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,372,772.
3	Revenue less expenses. Subtract line 2 from line 1	3	-55,882.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,331,823.
5	Net unrealized gains (losses) on investments	5	
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 on Schedule O)	9	-71,645.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,204,296.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other ____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [ ] Separate basis [X] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form 990 (2019)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization BOY SCOUTS OF AMERICA, INC.
CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ____________
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: ____________
10 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ....

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

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3579638.	3220910.	3526340.	1556641.	3040592.	14924121.
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	3579638.	3220910.	3526340.	1556641.	3040592.	14924121.
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)						351,507.
6 **Public support.** Subtract line 5 from line 4.						14572614.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	3579638.	3220910.	3526340.	1556641.	3040592.	14924121.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	66,000.		110,904.	98,000.	110,000.	384,904.
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.)	23,950.	189,799.	215,489.	253,430.	927,368.	1610036.
11 **Total support.** Add lines 7 through 10						16919061.

12 Gross receipts from related activities, etc. (see instructions) | 12 | 18,396,501.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) | 14 | 86.13 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 | 15 | 88.96 %

16a **33 1/3% support test - 2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2019.** 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 - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV **Supporting Organizations**

(Complete only if you checked a box 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.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	**3a**		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	**4b**		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	**6**		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	**8**		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	**9a**		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	**9b**		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	**9c**		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	**10b**		

Part IV Supporting Organizations *(continued)*

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

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? *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.*	1		
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? *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.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *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).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
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? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
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? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a government entity (see instructions).*

			Yes	No
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? *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.*	2a		
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? *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.*	2b		
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? *Provide details in* **Part VI.**	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b		

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

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

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

Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2019 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-2019**	**(iii) Distributable Amount for 2019**
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7 **Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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.)

BOY SCOUTS OF AMERICA, INC.
CENTRAL FLORIDA COUNCIL 59-0624376

Schedule A **Identification of Excess Contributions Included on Part II, Line 5** **2019**

**** Do Not File ****
***** Not Open to Public Inspection *****

Contributor's Name	Total Contributions	Excess Contributions
CLEAR CHANNEL COMMUNICATION	689,888.	351,507.

Total Excess Contributions to Schedule A, Part II, Line 5 .... 351,507.

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

2019

Name of the organization
BOY SCOUTS OF AMERICA, INC.
CENTRAL FLORIDA COUNCIL

Employer identification number
59-0624376

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

[X] 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, 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, INC. CENTRAL FLORIDA COUNCIL

Employer identification number: 59-0624376

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	LEONARD & MARJORIE WILLIAMS FAMILY FOUNDATION PO BOX 536845 ORLANDO, FL 32853	$ 110,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	ALVIN LAMPP TRUST - BEQUEST 1951 S. ORANGE BLOSSOM TRAIL APOPKA, FL 32703	$ 96,602.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	PUBLIX SUPER MARKETS CHARITIES PO BOX 407 LAKELAND, FL 33802	$ 68,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	WAYNE DENSCH CHARITIES, INC. PO BOX 536845 ORLANDO, FL 32853	$ 60,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL	59-0624376

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
		$	

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

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

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

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

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

Name of organization: BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number: 59-0624376

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
2019
Open to Public Inspection

Name of the organization BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

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? ☐ Yes ☐ 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? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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 ▶ ____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ $ ____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
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	1,835,453.	1,802,818.	1,610,901.	2,888,745.	2,945,992.
b Contributions	84,246.	259,743.	11,640.	139,977.	33,410.
c Net investment earnings, gains, and losses	237,759.	-184,917.	238,277.	165,365.	-90,657.
d Grants or scholarships					
e Other expenditures for facilities and programs	130,468.	42,191.	58,000.	1,583,186.	
f Administrative expenses					
g End of year balance	2,026,990.	1,835,453.	1,802,818.	1,610,901.	2,888,745.

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

a Board designated or quasi-endowment ▶ 39.56 %
b Permanent endowment ▶ 60.44 %
c Term endowment ▶ %

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

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

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)	X	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	X	

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		4,070,004.		4,070,004.
b Buildings		7,458,288.	4,037,536.	3,420,752.
c Leasehold improvements		865,101.	223,000.	642,101.
d Equipment		1,168,145.	931,416.	236,729.
e Other		210,417.	116,751.	93,666.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				8,463,252.

Schedule D (Form 990) 2019

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

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

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	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

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	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	
3	Subtract line **2e** from line **1**			3	
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			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

THE COUNCIL CUSTODIAN ACCOUNT IS COMPRISED OF MONIES HELD BY THE BOY SCOUTS FOR THE INDIVIDUAL TROOPS OR PACKS. THE FUNDS ARE TYPICALLY GENERATED BY THE TROOPS FROM VARIOUS FUNDRAISING EVENTS. THE BOY SCOUTS ACTS AS A SAVINGS ACCOUNT FOR EACH TROOP/PACK AND THE MONEY CAN BE ACCESSED BY A DESIGNATED SIGNOR FOR THE TROOP/PACK. THE MONEY CAN BE SPENT AT THE SCOUT SHOP OR FOR REGISTRATION FEES FOR EVENTS. THE MONEY RECEIVED IS SEGREGATED AND MAINTAINED BY TROOP/PACK NUMBER IN THE RTS CASH RECEIPTS SYSTEM. THESE ACCOUNTS CAN VARY FROM YEAR TO YEAR DEPENDING ON THE USAGE OF ACCOUNTS FROM THE INDIVIDUAL TROOPS OR PACKS.

PART V, LINE 4:

Part XIII Supplemental Information *(continued)*

EARNINGS FROM ENDOWMENT FUNDS ARE USED TO FUND THE OPERATIONS OF THE COUNCIL AND TO PAY THE EXPENSES OF THE CENTRAL FLORIDA SCOUTING PROGRAMS.

PART X, LINE 2:

THE COUNCIL IS ORGANIZED AS A NOT-FOR-PROFIT CORPORATION UNDER THE LAWS OF THE STATE OF FLORIDA AND HAS BEEN GRANTED RECOGNITION OF ITS TAX-EXEMPT STATUS UNDER SECTION 501(A), AS DESCRIBED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND COMPARABLE STATE LAW, AS A CHARITABLE ORGANIZATION, WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 512 OF THE CODE, IS SUBJECT TO FEDERAL INCOME TAX. THE COUNCIL HAD NO UNRELATED BUSINESS INCOME FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED IN THESE CONSOLIDATED FINANCIAL STATEMENTS.

THE COUNCIL'S POLICY IS TO CLASSIFY INCOME TAX PENALTIES AND INTEREST AS INTEREST EXPENSE IN ITS CONSOLIDATED FINANCIAL STATEMENTS. DURING THE YEARS ENDED DECEMBER 31, 2019 AND 2018, RESPECTIVELY, THE COUNCIL INCURRED NO PENALTIES AND INTEREST. THE CFCBSA'S AND TRUST FUND'S FEDERAL RETURN OF ORGANIZATIONS EXEMPT FROM INCOME TAX (FORMS 990) FOR 2016, 2017, AND 2018 ARE SUBJECT TO EXAMINATION BY THE IRS, GENERALLY FOR THE THREE YEARS AFTER THEY WERE FILED. AS OF THE DATE OF THIS REPORT, THE 2019 RETURNS HAD NOT YET BEEN FILED.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total ▶						

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		CLAY SHOOT	BASS AND BIRDIES	3	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	157,790.	89,900.	284,623.	532,313.
	2 Less: Contributions	1,500.		77,140.	78,640.
	3 Gross income (line 1 minus line 2)	156,290.	89,900.	207,483.	453,673.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	35,565.	43,523.	168,036.	247,124.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				247,124.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				206,549.

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

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

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

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

b If "No," explain: ____

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

b If "Yes," explain: ____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

Part IV **Supplemental Information** *(continued)*

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

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

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

3 Enter total number of other organizations listed in the line 1 table ▶

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) (2019)**

932101 10-26-19

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIP	1323	0.	47,637.	COST	NATIONAL SCOUT REGISTRATION FEES
SCHOLARSHIP	151	0.	3,614.	COST	SCOUTING BOOKS AND UNIFORMS
SCHOLARSHIP	260	0.	16,270.	COST	WAIVED EVENT FEES

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:

GRANTS ARE IN THE FORM OF A WAIVED REGISTRATION FEE, A UNIFORM ITEM, A SCOUT BOOK, ETC. THERE ARE RECORDS SHOWING WHICH SCOUTS OR UNITS RECEIVE THESE ITEMS. WHEN A SCOUT ATTENDS A CERTAIN NUMBER OF MEETINGS AND EARNS A UNIFORM PART OR BOOK, THAT IS RECORDED ON A CHART THAT IS SUBMITTED TO THE SCOUTREACH SUPERVISORS, WHO REVIEW IT AND AUTHORIZE THE ITEMS TO BE PURCHASED AND DISTRIBUTED.

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
2019
Open to Public Inspection

Name of the organization: BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

Part I Questions Regarding Compensation

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

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation **(i)** Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation	**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
(1) ERIC MAGENDANTZ	(i)	261,986.	0.	6,353.	13,091.	12,746.	294,176.	0.
CHIEF EXECUTIVE OFFICER/SCOUT EXECUT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

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

SCHEDULE 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
2019
Open to Public Inspection

Name of the organization	Employer identification number
BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL	59-0624376

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

THE ORGANIZATION'S MISSION IS TO PROMOTE THE BOY SCOUT PROGRAM, WHICH PROVIDES SERVICE TO YOUNG MEN AGES 7-20 AND WOMEN AGES 14-20 IN NINE DISTRICTS COVERING SEVEN COUNTIES IN CENTRAL FLORIDA. IT PROVIDES EDUCATIONAL PROGRAMS FOR YOUNG PEOPLE TO DEVELOP THEIR SKILLS, PROMOTE FITNESS AND TRAIN IN RESPONSIBILITIES.

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

THE MISSION OF THE BOY SCOUTS OF AMERICA IS TO PREPARE YOUNG PEOPLE TO MAKE ETHICAL AND MORAL CHOICES OVER THEIR LIFETIMES BY INSTILLING IN THEM THE VALUES OF THE SCOUT OATH AND LAW.

FORM 990, PART VI, SECTION A, LINE 2:

KIRK HALL, DIRECTOR, AND PEGGY HALL, DIRECTOR, ARE MARRIED.

JEFFREY JENNINGS, DIRECTOR, AND JOHN JENNINGS, DIRECTOR, ARE FAMILY.

LEN WILLIAMS, CHAIRMAN, AND THOMAS WILLIAMS, DIRECTOR, ARE FAMILY.

FORM 990, PART VI, SECTION A, LINE 6:

THE VOTING MEMBERS OF THE ORGANIZATION ARE COMPRISED OF THE "ACTIVE MEMBERSHIP" OF THE COUNCIL AS DEFINED IN THE ORGANIZATION'S BYLAWS.

THE ACTIVE MEMBERSHIP OF THE LOCAL COUNCIL SHALL CONSIST OF CHARTERED ORGANIZATION REPRESENTATIVES AND MEMBERS AT LARGE. CHARTERED ORGANIZATION REPRESENTATIVES SHALL REPRESENT ORGANIZATIONS OR COMMUNITY GROUPS OPERATING UNITS. EACH ORGANIZATION OR COMMUNITY GROUP TO WHICH A CHARTER IS GRANTED

Name of the organization BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

BY THE BOY SCOUTS OF AMERICA TO OPERATE ONE OR MORE RECOGNIZED SCOUTING UNITS SHALL ELECT OR APPOINT A CHARTERED ORGANIZATION REPRESENTATIVE, WHO SHALL BE OTHER THAN THE UNIT LEADER OR ASSISTANT UNIT LEADER, AS A MEMBER OF THE LOCAL COUNCIL.

MEMBERS AT LARGE OF THE LOCAL COUNCIL SHALL INCLUDE PERSONS CHOSEN FROM THE VARIOUS BUSINESS, CIVIC, EDUCATIONAL, LABOR, PROFESSIONAL, SOCIAL, AND RELIGIOUS INTERESTS OF THE COMMUNITIES IN THE CORPORATION'S TERRITORY.

THE LOCAL COUNCIL SHALL HAVE NOT FEWER THAN 100 ACTIVE MEMBERS. AT ALL TIMES CHARTERED ORGANIZATION REPRESENTATIVES SHALL CONSTITUTE A MAJORITY OF THE ACTIVE MEMBERSHIP OF THE LOCAL COUNCIL.

FORM 990, PART VI, SECTION A, LINE 7A:

THE VOTING MEMBERS OF THE ORGANIZATION MAY ELECT PERSONS TO SERVE AS COUNCIL MEMBERS AT LARGE, ASSOCIATE AND HONORARY MEMBERS OF THE COUNCIL, NATIONAL COUNCIL MEMBERS, REGULAR VOTING MEMBERS OF THE COUNCIL EXECUTIVE BOARD, AND OFFICERS OF THE COUNCIL (WHO ARE ALSO VOTING MEMBERS OF THE COUNCIL EXECUTIVE BOARD) OTHER THAN THE SCOUT EXECUTIVE. THE COUNCIL EXECUTIVE BOARD IS THE GOVERNING BODY OF THE ORGANIZATION.

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

PRIOR TO FILING EACH YEAR, THE COUNCIL'S AUDIT COMMITTEE PERFORMS A THOROUGH REVIEW OF A PRELIMINARY DRAFT OF ITS FORM 990 WHERE IT WILL RECOMMEND CHANGES AND/OR CORRECTIONS, IF ANY, TO THE RETURN PREPARER. WHEN THE CHANGES HAVE BEEN INCORPORATED IN THE RETURN, THE AUDIT COMMITTEE WILL RECOMMEND THAT IT BE PRESENTED TO THE ENTIRE BOARD OF DIRECTORS FOR REVIEW. AT THAT TIME, A COMPLETE COPY OF THE COUNCIL'S FORM 990 AND SCHEDULES IS

Name of the organization BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

EMAILED TO EACH DIRECTOR, WHERE HE OR SHE IS INVITED TO REVIEW THE RETURN.

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

AT LEAST ONCE A YEAR, THE COUNCIL DISTRIBUTES A CONFLICT OF INTEREST CERTIFICATION AND DISCLOSURE FORM TO ITS OFFICERS, DIRECTORS, TRUSTEES, AND PROFESSIONAL EMPLOYEES. THE COVERED PERSONS ARE REQUIRED TO COMPLETE AND SIGN THE CERTIFICATION AND DISCLOSURE FORM, WHICH IS RETAINED IN THE COUNCIL FILES. THE CERTIFICATION AND DISCLOSURE FORMS ARE REVIEWED NO LESS THAN ANNUALLY BY THE SCOUT EXECUTIVE AND TREASURER. ADDITIONALLY, THE COUNCIL COMPILES AND MAINTAINS A LIST OF POTENTIALLY CONFLICTED ENTITIES AND INDIVIDUALS. PROPOSED TRANSACTIONS ARE THEN MATCHED AGAINST THE LIST AS A MEANS OF IDENTIFYING POSSIBLE CONFLICTS. THE SCOUT EXECUTIVE IS ULTIMATELY RESPONSIBLE FOR MAINTAINING THE LIST AND SCREENING FOR POSSIBLE CONFLICTS OF INTEREST.

THE COUNCIL ALSO REQUESTS IN WRITING THAT ITS MAJOR VENDORS AND SERVICE PROVIDERS DISCLOSE ANY RELATIONSHIP - PERSONAL, FINANCIAL, OR OTHERWISE - THAT THE VENDOR OR SERVICE PROVIDER HAS WITH ANY OF THE COUNCIL'S DIRECTORS, OFFICERS, EMPLOYEES, OR VOLUNTEERS IN ORDER TO ASSIST THE COUNCIL IN MONITORING COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY. IN ADDITION, THE COUNCIL PERIODICALLY REVIEWS MAJOR TRANSACTIONS TO ENSURE ANY COMPENSATION PAID CONTINUES TO BE REASONABLE. IF A POSSIBLE CONFLICT IS IDENTIFIED WITH RESPECT TO A PROPOSED TRANSACTION, THE COUNCIL FOLLOWS PROCEDURES SET FORTH IN ITS CONFLICT OF INTEREST POLICY TO DETERMINE WHETHER AN ACTUAL CONFLICT EXISTS AND THE PROCEDURES FOR ADDRESSING THE CONFLICT OF INTEREST.

IF A COVERED PERSON FAILS TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF

Name of the organization BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

INTEREST, APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION IS TAKEN INCLUDING POSSIBLE TERMINATION FOR A COVERED EMPLOYEE AND PROHIBITION FROM PARTICIPATING IN THE DELIBERATIONS OF THE GOVERNING BODY FOR A BOARD MEMBER.

FORM 990, PART VI, SECTION B, LINE 15:

EACH YEAR THE COUNCIL CHAIRMAN APPOINTS AN INDEPENDENT COMPENSATION AND BENEFITS COMMITTEE WHOSE RESPONSIBILITIES ARE TO REVIEW THE PERFORMANCE OF THE SCOUT EXECUTIVE AND TO ESTABLISH A COMPENSATION PACKAGE FOR HIM OR HER SUBJECT TO APPROVAL BY THE EXECUTIVE BOARD. THE COMPENSATION OF THE SCOUT EXECUTIVE IS REVIEWED AND APPROVED USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING WITH RESPECT TO THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW AND APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

EACH YEAR THE COUNCIL CHAIRMAN APPOINTS AN INDEPENDENT COMPENSATION AND BENEFITS COMMITTEE WHOSE RESPONSIBILITY IS TO ESTABLISH A COMPENSATION PACKAGE FOR KEY EMPLOYEES BASED ON PERFORMANCE REVIEWS CONDUCTED BY THE SCOUT EXECUTIVE USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY SITUATED ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING WITH RESPECT TO THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

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

THE COUNCIL IS INCLUDED IN THE GROUP EXEMPTION FILING OF THE NATIONAL

Name of the organization BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number 59-0624376

COUNCIL, BOY SCOUTS OF AMERICA, AND THEREFORE, DOES NOT FILE FORM 1023.

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

IF THE GOVERNING DOCUMENTS (ARTICLES OF INCORPORATION, BYLAWS, AND CONSTITUTION) AND POLICIES OF THE COUNCIL ARE SUBJECT TO THE FEDERAL PUBLIC DISCLOSURE RULES (OR STATE PUBLIC DISCLOSURE RULES), THESE DOCUMENTS WILL BE MADE PUBLICLY AVAILABLE AS APPLICABLE LAW MAY REQUIRE. OTHERWISE, THE GOVERNING DOCUMENTS AND POLICIES WILL BE PROVIDED TO THE PUBLIC AT THE DISCRETION OF MANAGEMENT.

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

CHARTER AND NATIONAL SERVICE FEES	-71,644.
ROUNDING	-1.
TOTAL TO FORM 990, PART XI, LINE 9	-71,645.

FORM 990, PART XII, LINE 2C

AUDIT OVERSIGHT COMMITTEE:

THE ORGANIZATION'S AUDIT OVERSIGHT COMMITTEE IS RESPONSIBLE FOR THE SELECTION, MONITORING, AND EVALUATION OF AN INDEPENDENT AUDIT FIRM AND OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS. THERE WAS NO CHANGE IN THIS PROCESS FROM PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: BOY SCOUTS OF AMERICA, INC. CENTRAL FLORIDA COUNCIL

Employer identification number: 59-0624376

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
BOY SCOUT TRUST FUND FOR THE CENTRAL FL COUNCIL, BSA - 59-6522982, 1951 SOUTH ORANGE BLOSSOM TRAIL, #102, APOPKA, FL 32703	PROVIDE SUPPORT FOR BOY SCOUTS OF AMERICA CENTRAL FLORIDA COUNCIL	FLORIDA	501(C)(3)	LINE 12C, III-FI	BOY SCOUTS OF AMERICA CENTRAL FLORIDA COUNCIL	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule R (Form 990) 2019**

932161 09-10-19 LHA

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	X	
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o		X
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)	BOY SCOUTS TRUST FUND FOR THE CENTRAL FL COUNCIL, BSA	A	110,000.	FMV
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8868** (Rev. January 2020)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

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

OMB No. 1545-0047

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print — File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
BOY SCOUTS OF AMERICA, INC.
CENTRAL FLORIDA COUNCIL

Taxpayer identification number (TIN): 59-0624376

Number, street, and room or suite no. If a P.O. box, see instructions.
1951 S. ORANGE BLOSSOM TRL, NO. 102

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
APOPKA, FL 32703

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

COPY

- The books are in the care of ▶ HENRY KNOWLES 1951 SOUTH ORANGE BLOSSOM TRAIL - APOPKA, FL 32703-7747
  Telephone No. ▶ 407-703-0241 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 16, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☒ calendar year 2019 or
▶ ☐ tax year beginning ______, and ending ______.

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

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

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2020)

923841 12-30-19

CENTRAL FLORIDA COUNCIL
BOY SCOUTS OF AMERICA

2021 Budget

and

Budget

Explanation

Central Florida Council 2021 Budget

To make it easier to compare the year-to-year financials, this budget explanation has some adjustments from standard financial statements. Most notably, National Jamboree figures are shown at the bottom of this explanation and, unless otherwise noted, are excluded from the charts and graphs below. This ensures that this one event, which only occurs every 4 years, most recently in 2017, does not cause large fluctuations on both the income and expense lines. The 2021 National Jamboree was canceled due to COVID-19. The standard monthly financials presented throughout the year, some of which compare current year and past year values, will not be separated out in this fashion.

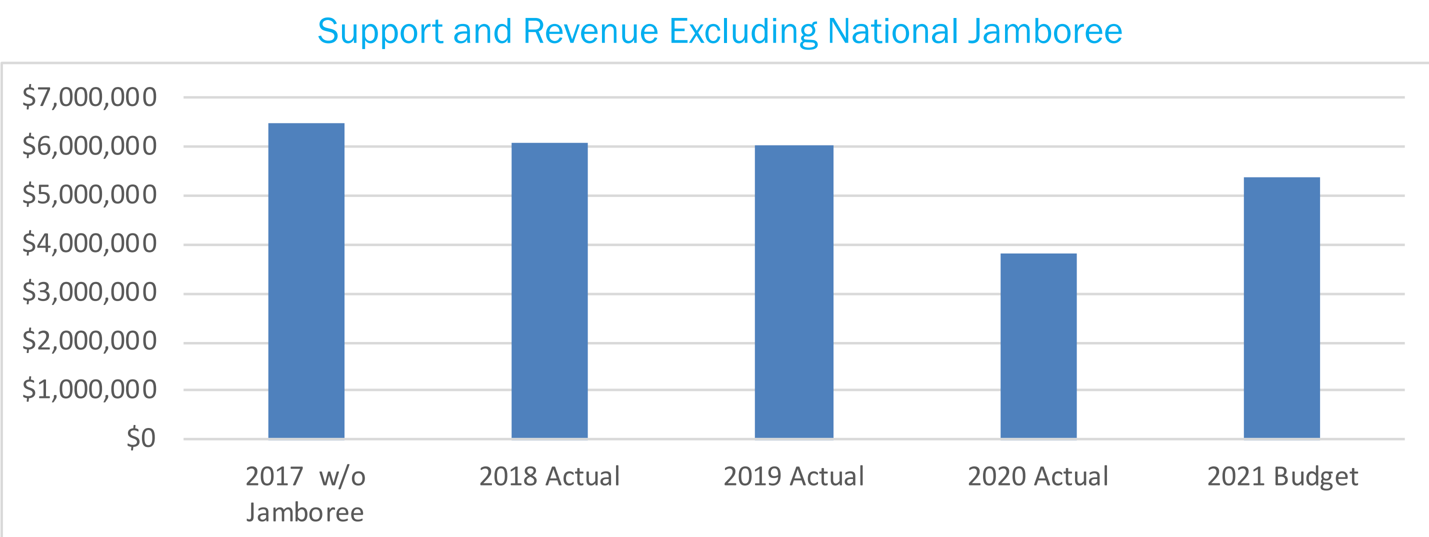
In 2020, the COVID-19 virus had a tremendously negative effect on the council's ability to hold in-person events, including fundraising, camping, activities, and meetings. This resulted in unprecedented drops in numerous revenue line items of the budget. Although the council worked aggressively to control costs, theses cuts were not able to counteract all of the revenue losses. The ongoing impact to 2021 has been considered, but there are significant unknowns at the time the budget was produced and approved.

Support and Revenue Including National Jamboree

Actuals				Budget
2017	2018	2019	2020	2021
$6,481,042	$6,093,856	$6,057,843	$3,838,459	$5,383,831

Support and Revenue Excluding National Jamboree

Actuals				Budget
2017	2018	2019	2020	2021
$6,932,765	$6,093,856	$6,057,843	$3,838,459	$5,383,831



Direct Support

Friends of Scouting (FOS) – Line 1

The Friends of Scouting campaign consists of two components:

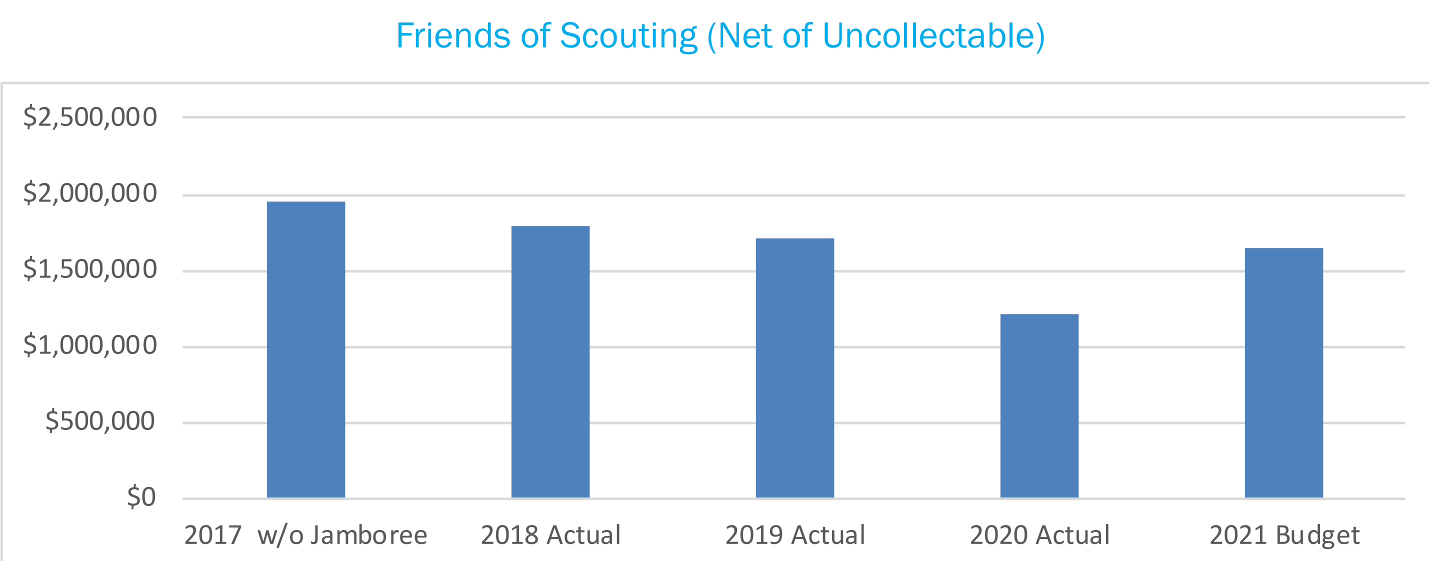
- A family campaign where parents and leaders have the opportunity to support the council's Scouting program
- A community campaign which consists of numerous Golden Eagle Dinners, at which many corporations, foundations and individuals contribute to Scouting

The following table show Friends of Scouting donations net of an allowance for uncollectable pledges. Based on past history, there is a 5.5% allowance for uncollectable pledges for community pledges. In 2021, a new system will be used for family FOS, with no allowance needed since gifts are only recorded as they are paid.

Actuals				Budget
2017	2018	2019	2020	2021
$1,948,474	$1,792,949	$1,704,248	$1,216,207	$1,641,900

The breakdown of the 2021 Friends of Scouting (FOS) campaign is shown in the following table.

Community	Family	Total FOS Gross	Uncollectable	Net
$1,420,000	$300,000	$1,720,000	$78,100	$1,641,900



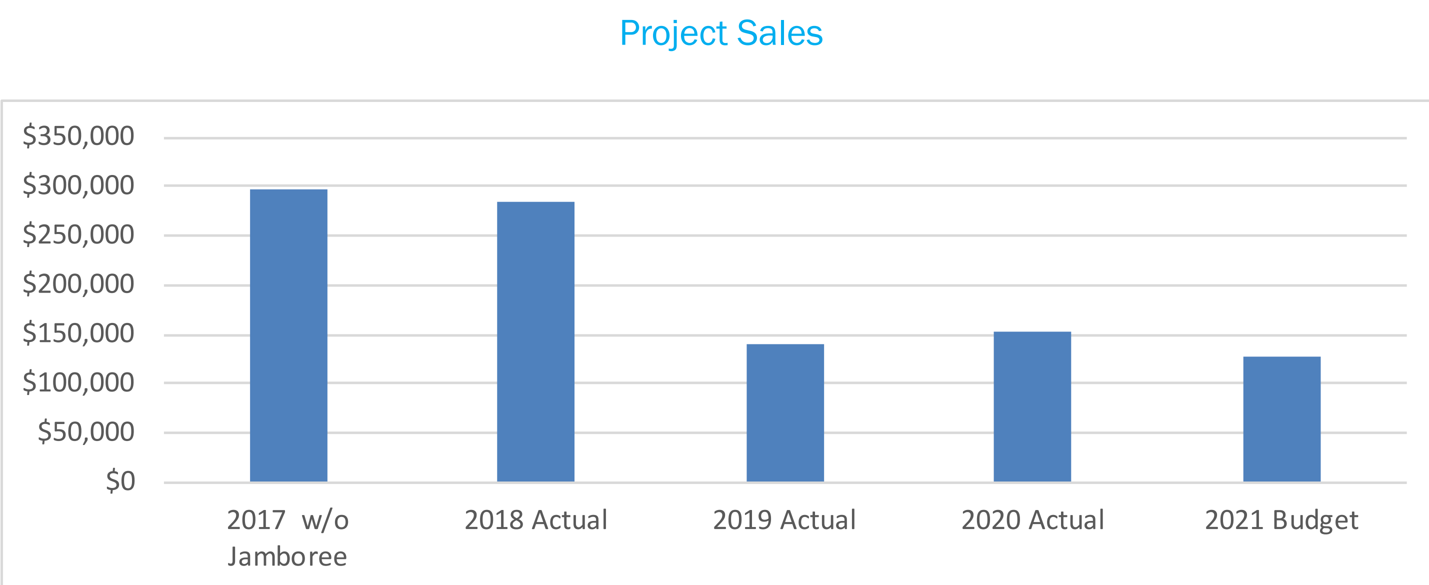
Project Sales – Line 2

Project sales generally include gifts-in-kind of items that would otherwise be purchased out of the standard budget, donations of items such as advertising that probably would not otherwise be purchased, and donations of cash that are intended for a specific purpose, including the following:

- Sponsorship of Eagle Scout kits for every Eagle Scout for the year
- Campership donations supporting Scouts attending summer camp, day camp, and other activities
- Steaks for summer camp leader dinners
- Donated advertising on billboards, radio, television and printed media, primarily for Lightfest
- Donated printing for programs such as the council banquet

Note that in 2019, the council received donated Lightfest advertising for which the donors only documented $75,000. In 2020, the value was $103,700. In prior years, that value was over $230,000. The actual amount of advertising did not appear to have decreased, but the council only records the documented value. The 2020 forecast and 2021 budget are based on the assumption that the previous values will be received. Since the advertising is recorded as a project sale and as advertising expense, the net effect on council finances is zero, regardless of the actual value.

Actuals				Budget
2017	2018	2019	2020	2021
$298,103	$284,532	$140,934	$153,942	$127,159



Special Events – Line 3

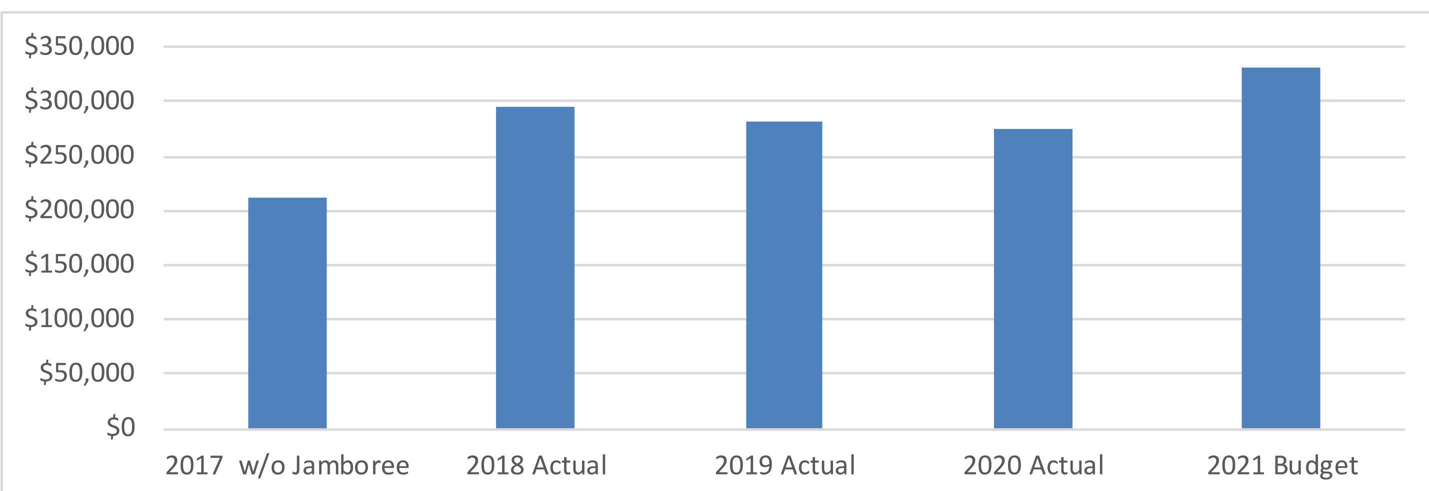
Several specific events make up this category:

- Sporting Clays Tournament - designed as a premier shooting event and a highlight of the year for donor cultivation and business development amongst participants
- Bass & Birdies Tournament – designed as a high-end donor cultivation and fundraising event. This event is more than the average golf tournament and provides an intimate, unique experience for donor cultivation and business development among participants.
- Golf Tournament in Brevard County – designed to encourage golfers of all skills and budgets to participate
- Travel, Sports & Entertainment Auction – open to the public with regular attendance of over 300, conducted online only in 2020 due to COVID-19
- Space Coast Lightfest – holiday light display open to the public, designed to support local Scouting units and the Central Florida Council. (Note: in addition to the income in this category, there are associated activities such as a 5k run, that generate income in the "Activities" category)
- Hispanic Heritage Luncheon benefiting Hispanic outreach and program support
- Whitney M. Young, Jr. Service Award Luncheon benefiting Scoutreach youth
- Diversity Luncheon, combining the Hispanic Heritage and Whitney M. Young, Jr events starting in 2021

Direct expenses include the direct costs of putting on the event, such as meals, greens fees, tournament shirts, facility rentals, etc. Indirect expenses, which are not included in this line item, include printing, postage, committee meeting expenses, supplies and other similar expenses. The following table and graph show special event income net of direct expenses. More details about each special event's income and all expenses are shown on the next page.

Actuals				Budget
2017	2018	2019	2020	2021
$212,533	$296,410	$282,790	$274,001	$331,500

Special Events (Net of Direct Expenses)



For each special event, the table below shows gross income (GI), direct benefits (DB), other expenses including uncollectable pledges (OE) and net income from event (NET). For the luncheons, it also includes an allowance for uncollectable pledges (AU).

		Actuals				Budget
		2017	2018	2019	2020	2021
Sporting Clays	GI	$115,875	$150,799	$157,790	$124,225	$165,000
	DB	$28,149	$34,533	$35,565	$23,354	$32,000
	OE	$10,332	$10,252	$9,355	$24,719	$8,550
	NET	$77,394	$106,015	$112,871	$76,152	$124,450
Bass and Birdies	GI	$55,500	$103,925	$89,900	$94,000	$110,000
	DB	$49,284	$72,529	$43,523	$18,590	$50,500
	OE	$261	$7,187	$7,469	$30,031	$7,750
	NET	$5,955	$24,210	$38,909	$45,379	$51,750
Brevard Golf	GI	$24,033	$23,953	$12,727	$9,975	$20,000
	DB	$5,600	$4,130	$3,270	$1,363	$4,000
	OE	$739	$1,010	$450	$1,199	$800
	NET	$17,694	$18,813	$9,008	$7,413	$15,200
Auction	GI	$54,430	$76,744	$63,926	$19,365	$57,500
	DB	$21,911	$28,577	$34,306	$0	$10,500
	OE	$12,420	$6,477	$6,263	$3,363	$3,750
	NET	$20,099	$41,690	$23,356	$16,002	$43,250
Space Coast Lightfest	GI	$170,659	$224,470	$222,764	$326,093	$210,000
	DB	$102,040	$117,075	$117,128	$183,134	$116,000
	OE	$11,791	$19,766	$22,821	$19,615	$23,566
	NET	$56,828	$87,629	$82,815	$123,344	$70,434
Whitney M. Young, Diversity Luncheon starting 2021	GI	$36,630	$51,612	$35,854	$15,876	$55,000
	AU	$2,217	$5,642	$500	$0	$5,000
	DB	$5,948	$6,852	$8,610	$0	$10,000
	OE	$2,114	$24,323	$11,547	$2,826	$2,200
	NET	$26,351	$14,795	$15,197	$13,051	$37,800
Hispanic Heritage Luncheon	GI	$14,179	$7,585	$23,281	$7,050	Combined with Whitney Young into Diversity Luncheon in 2021
	AU	$110	$-	$400	$0	
	DB	$2,887	$2,778	$4,722	$0	
	OE	$1,385	$659	$1,361	$4,658	
	NET	$9,798	$4,148	$16,799	$2,392	

Legacies & Bequests – Line 4

This line consists of donations left to the council through wills and planned giving. Unrestricted bequests are unpredictable and are therefore not included as part of the council budget.

Actuals				Budget
2017	2018	2019	2020	2021
$118,146	$92,378	$306,272	$21,102	$0

Foundations & Trusts - Line 5

Numerous foundations and trusts donate to Scouting through the Friends of Scouting / Golden Eagle Dinner campaign (Line 1). A few donations from foundations and trusts that are not part of the annual Friends of Scouting campaign have been recorded in this category.

Actuals				Budget
2017	2018	2019	2020	2021
$15,633	$97,335	$0	$5,000	$0

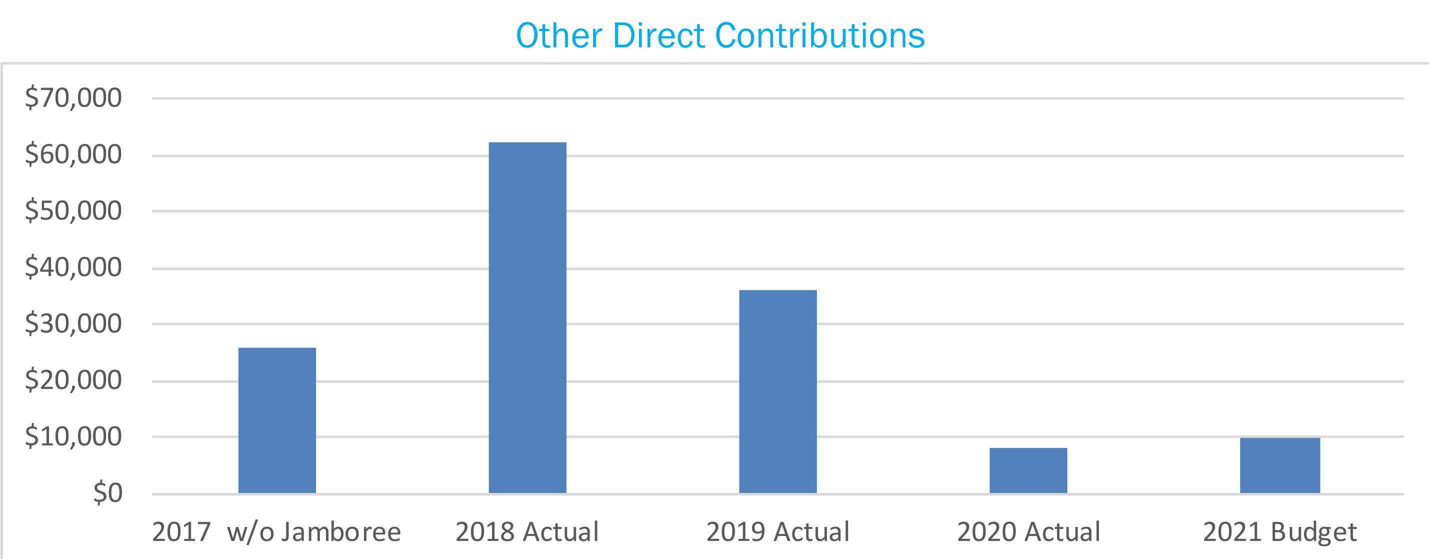
Other Direct Contributions - Line 6

Income that does not fit into the above categories and is donated directly to the council is placed in this category.

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, property, automobile, and directors and officers insurance. The council also provides accident and sickness insurance that covers all Scouts and leaders during all Scouting activities, at no cost to the units. Note that the list does not include the council costs to provide employee insurance such as medical insurance.

As part of the annual recharter process, beginning in 2017, the council implemented a new insurance fee. That fee provides a source of revenue that is spread across the Scouting family to help offset these costs. A fee is collected during the recharter process. The $15 rate remained constant during the years 2017 and 2018 and increased to $17 in 2019 and 2020. Beginning at recharter in 2020, a program fee will be implemented and will incorporate the insurance fee for all units except Explorers. The fee helps provide numerous free or reduced-cost district and training events. Since none of the program fee events typically benefit Explorers, they will continue to pay the insurance fee, but not the program fee. Per guidance from the National Council, program fee and insurance fee income will be placed into Other Revenue-Line 14 starting in 2021. For consistency, the insurance fee income from 2017 through 2020 has been moved to Other Income for the chart and graph below.

Actuals				Budget
2017	2018	2019	2020	2021
$26,043	$62,178	$36,302	$7,991	$10,000



Indirect Support

Associated Organizations – Line 7

The council does not normally receive any income from the National Council of the Boy Scouts of America. However, in 2017, the council received $3,840 to help offset some of the additional costs incurred for school recruiting as a result of Hurricane Irma.

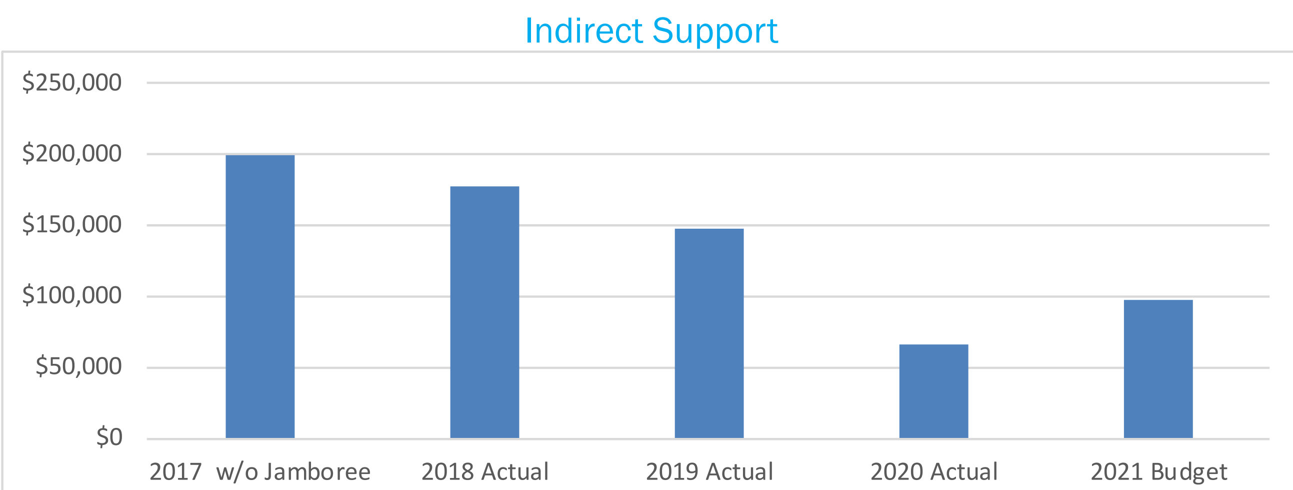
United Way – Line 8

United Way Allocations run from July 1 – June 30. The "Other" line includes United Way agencies from other areas of the country as well as other similar agencies. At this time, the council receives the following types of donations from the four chapters to which the council belongs:

- United Way of Brevard (UWB) - The council receives an allocation as well as designated gifts.
- United Way of Lake and Sumter Counties (UWLS) - For the last few years, the council has not received an allocation, but has received a special allocation, including camperships, as well as designated gifts.
- United Way of Volusia and Flagler Counties (UWVF) - Starting July 1, 2017, the council receives only designated gifts.
- Heart of Florida United Way (HFUW) - The council receives only designated gifts. Gifts are down significantly in 2020 due to COVID-19.

If you give to the Heart of Florida United Way or United Way of Volusia and Flagler Counties, please consider designating your gift to the Central Florida Council.

	Actuals				Budget
	2017	2018	2019	2020	2021
UWB	$28,458	$30,240	$28,883	$24,167	$27,000
UWLS	$12,960	$10,617	$10,419	$6,455	$2,000
UWVF	$19,914	$2,282	$9,434	$1,519	$1,000
HFUW	$117,520	$117,764	$85,794	$21,965	$60,000
OTHER	$20,357	$16,514	$13,106	$12,386	$8,000
TOTAL	$199,209	$177,417	$147,636	$66,492	$98,000



Government Fees and Grants – Line 9

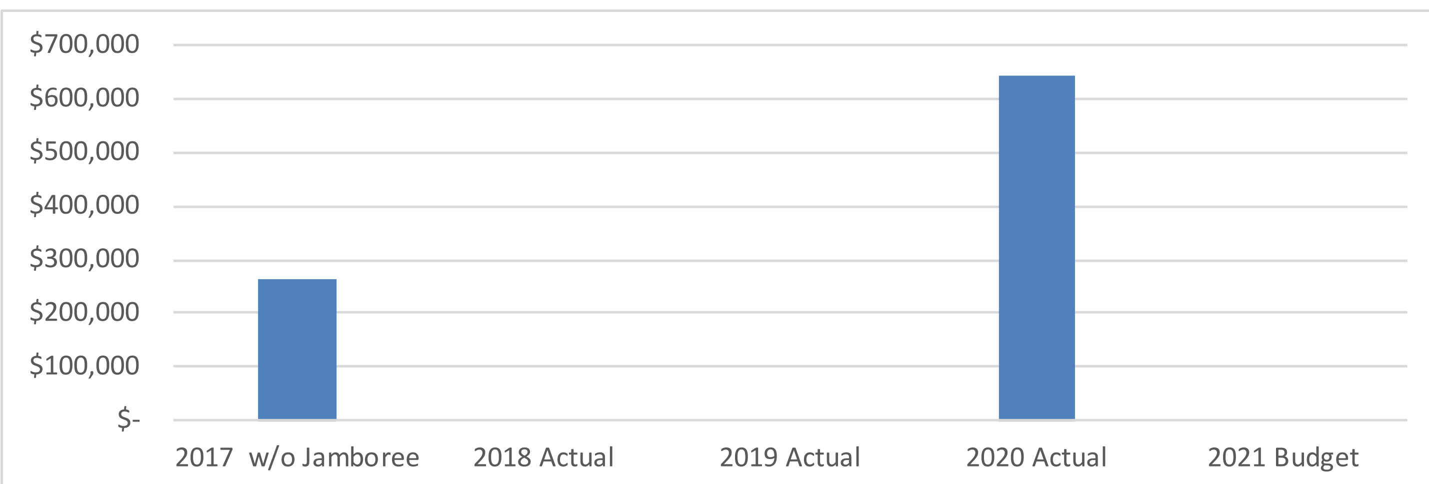
Learning for Life is a school-based character education program funded by the Florida Department of Education that served numerous schools in Orange County for many years, and several schools in Seminole County for one year. During the first half of 2017, the grant funded two full-time and two part-time employees that served 35,000 students. Schools were provided with lesson plans and handouts electronically or on paper, along with numerous other services. Learning for Life grants followed the school year, July 1-June 30, and therefore cross the council budget year.

In late spring of 2017, the funding for the program throughout the state was eliminated starting July 1, 2017, through a line item veto by the governor.

In 2020, the Council received a Payroll Protection Program loan from the federal government as part of the CARES Act, all of which is expected to be forgiven, and a CARES grant from Lake County.

Actuals				Budget
2017	2018	2019	2020	2021
$264,084	$0	$0	$643,500	$0

Government Fees and Grants



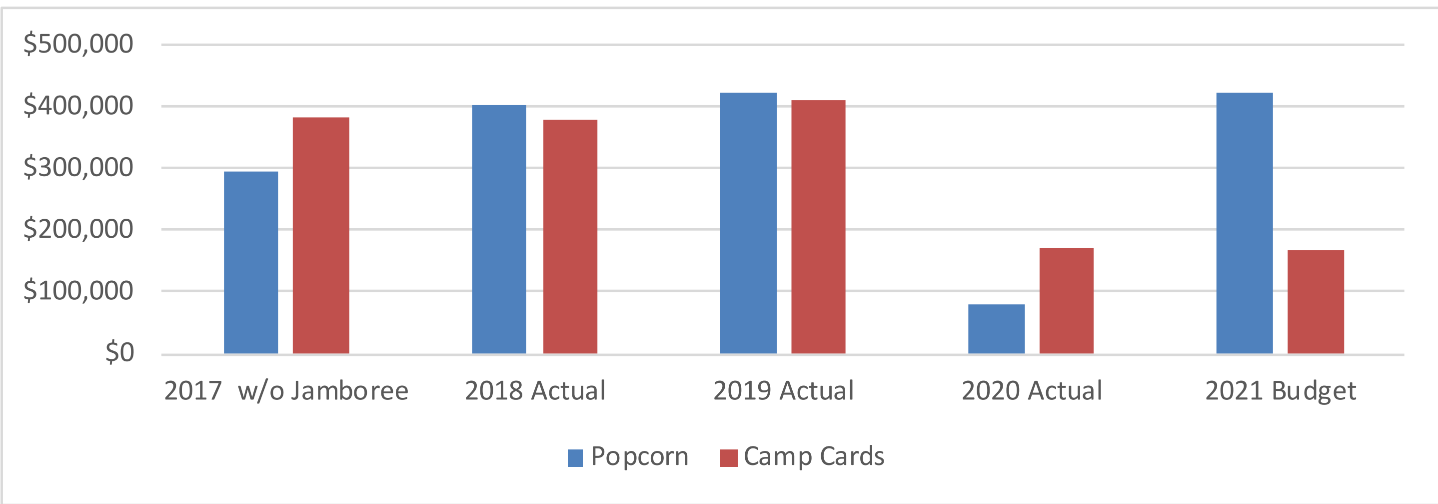
Revenue

Product Sales – Line 10

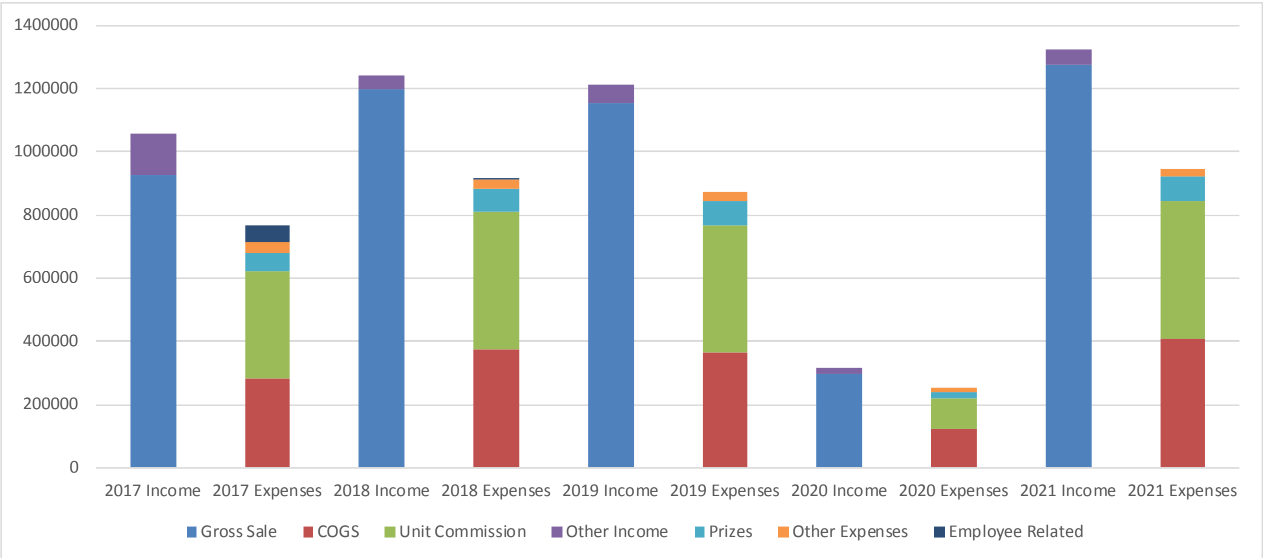
The council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 35% or 40% of the gross amount they sell. The following table and the first chart show the gross amount of the sale net of the unit commissions and the cost of the product being sold. The other two charts show more detail about the various income and expenses line items for each sale separately. Both sales were severely impacted by COVID-19 in 2020.

	Actuals				Budget
	2017	2018	2019	2020	2021
Popcorn	$296,438	$401,727	$423,603	$79,706	$423,603
Camp Cards	$384,490	$378,931	$408,959	$172,649	$169,000
Total	$680,928	$780,658	$832,562	$252,355	$592,603

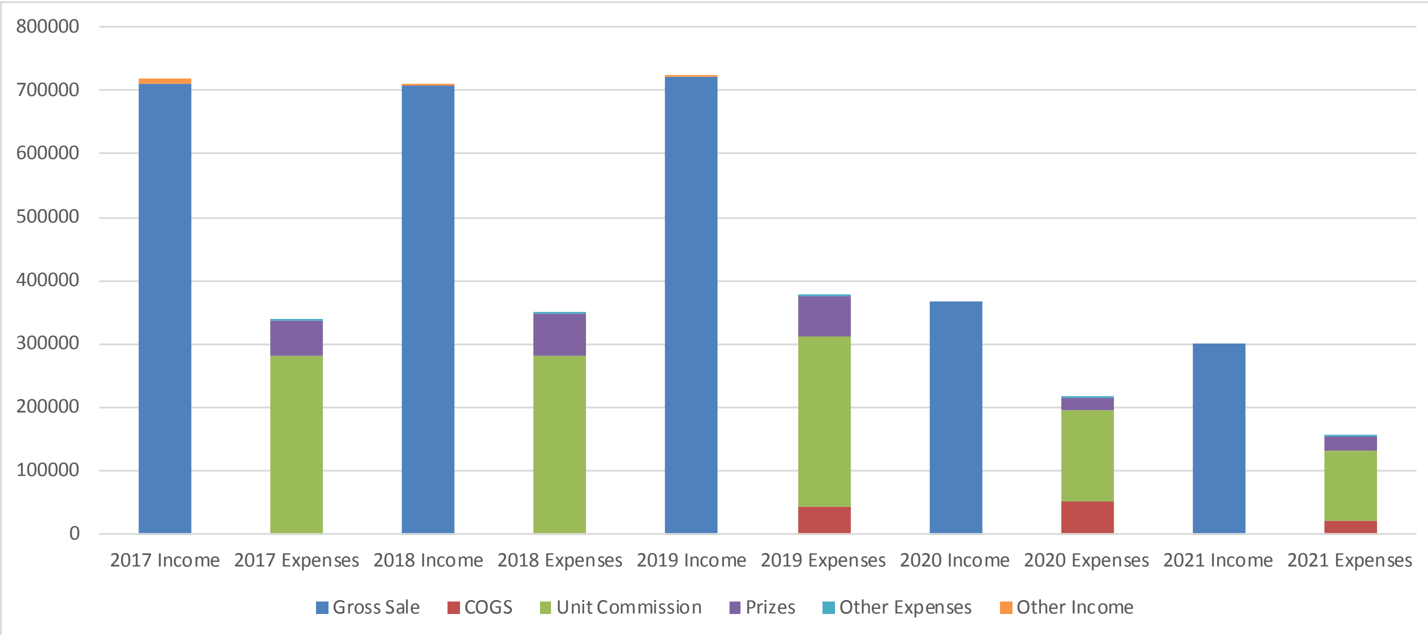
Product Sales (Net of Cost of Goods and Unit Commissions)



Popcorn Sale Breakdown



Camp Card Sale Breakdown



Beginning in 2017, the focus of the camp card sale was altered to emphasize opportunities for Scouts to earn their way to an unparalleled experience at camp. While gift cards were still available, there were numerous camping activities that were earned through the sale. Note that in 2020, the sale was interrupted by COVID-19.

Camp Card Camping Activities Earned in 2017-2020

	2017		2018		2019		2020	
Unparalleled Experience	Qty	Value	Qty	Value	Qty	Value	Qty	Value
Cub Scout Day Camp	104	$12,000	69	$8285	82	$9,910	7	$420
National Youth Leadership Training	2	$430	n/a	n/a	3	$550	n/a	n/a
Summer Camp (free)	15	$4,600	25	$8,000	21	$6,720	0	$0
Summer Camp (discounts)	n/a	n/a	100	$7,775	86	$7,950	19	$2,150
Winter Camp	12	$1,980	17	$2,790	14	$2,450	10	$1,600
Cub Scout Halloween Weekends	283	$7,773	572	$18,582	654	$16,568	352	$9,581
Webelos to Scout Transition Weekend	n/a	n/a	42	$1,008	33	$726	28	$924
Central Florida Scouting Jamboree	188	$5,610	n/a	n/a	16	$880	n/a	n/a
Cub Resident Camp	n/a	n/a	13	$2,015	11	$1,705	n/a	n/a
Philmont (discount)	n/a	n/a	n/a	n/a	n/a	n/a	3	$675
Total	604	$32,393	851	$50,080	920	$45,459	421	$15,350

Investment Income – Line 11

Each year, the council can choose to recognize a portion of the council endowment fund earnings as income in the operating fund, based on the current council spending policy for endowment. In late 2018, an endowment gift was received with the express purpose of supporting properties maintenance. For 2019, 2020 and 2021, the budget reflects income based on approximately 6% of the fund. In 2020, the council board of directors transferred a portion of the unrestricted funds in the general endowment account to the operating account for cash flow needs.

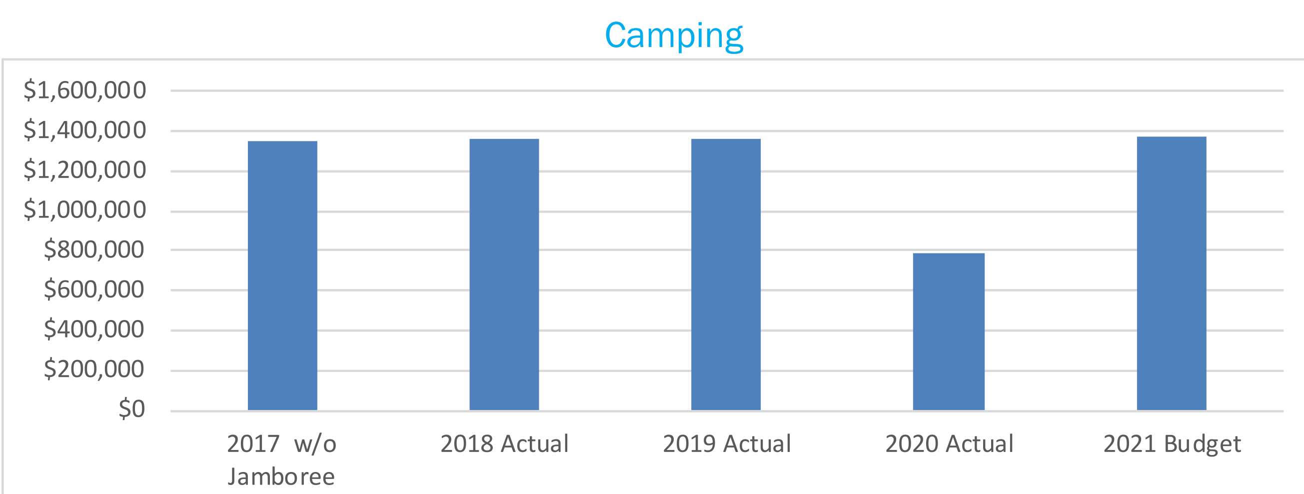
Actuals				Budget
2017	2018	2019	2020	2021
$100,191	$98,000	$110,000	$110,000	$65,000

Camping – Line 12

The Camping line represents income from council camping activities, held at the Leonard and Marjorie Williams Family Scout Reservation, primarily Camp La-No-Che, including the following:

- Summer Camp
- Winter Camp
- Cub Halloween Weekends
- Cub Holiday Weekend
- Liger Growl
- Webelos to Scout Transition
- Safety Weekend
- Cub Scout Spring Theme Weekends
- NYLT and Powderhorn Training Courses
- Cope and Climbing Tower
- Camp Food Service
- Camp Trading Post
- Boy Scout Extravaganza
- Safety Weekend and Wilderness First Aid
- Cub Scout Resident Camp
- International Jamborette
- The Beast / Beast 2
- Law Enforcement Weekend
- JROTC
- Young Marines
- Online Merit Badges
- Online Cub Scout Programs

Actuals				Budget
2017	2018	2019	2020	2021
$1,346,866	$1,361,821	$1,363,501	$784,855	$1,375,867



Each year, thousands of Cub Scouts and their families attend campouts at Camp La-No-Che. The most popular are four Cub Halloween weekends held each October and the Liger Growl (formerly Tiger Growl) each November. Spring short-term camps in 2020 were canceled due to COVID-19; attendance at fall events were significantly reduced due to continued restrictions on camp capacity meant to limit viral spread.

Camp La-No-Che Cub Scout Camping Attendance

	Actuals				Budget
	2017	2018	2019	2020	2021
Cub Weekends at Camp La-No-Che	2,857	4,395	4,710	1,401	4,500

Each year, there are several opportunities for long-term camping in the council. The list below does not include Scouts that attend national high adventure bases, other councils' camps, or troop-run summer camps.

- Summer camp – Six weeks of summer camp were planned for 2020. Due to COVID-19, Camp La-No-Che canceled the first three weeks, offering instead three weeks of VIRTUAL summer programs. Nearly 950 youth participated in Virtual Summer Camp and over 450 Scouts attended the 3 weeks of in-person camp, bringing our summer camp participation total to over 1400 youth. In-person summer camp followed a strict set of COVID-19 protocols, including significant efforts in sanitation and health screenings, and program rotation "cohorts." Plans for Summer Camp 2021 are underway and feature contingencies for both "normal" operations and COVID-19 operations. Budget and attendance forecasts use 2019 attendance as a benchmark.
- Winter Camp - In December and sometimes January, the council offers a program similar to summer camp, but lasting a shorter period and at a lower price. During the winter of 2020, there are two four-day sessions in December 2020, with a limited total capacity in keeping with Council COVID-19 restrictions.
- NYLT - National Youth Leadership Training is a week-long training program for Scouts in leadership positions. In 2020, the Council offered both a summer and winter course; each course had over 35 participating Scouts.
- Eagle Encampment - This event was run by volunteers at a separate facility and discontinued after 2017.
- Outside groups - In addition to traditional Scouts, several outside groups such as ROTC and Young Marines use the Camp La-No-Che facilities and program for their own long-term programs each summer. In 2020, planned encampments by both groups were canceled due to COVID-19.

Boy Scout Long-Term Youth Camping Attendance

	Actuals				Forecast
	2017	2018	2019	2020	2021
Summer Camp	2200	1917	1718	1,410*	1650
International Jamborette (held every other year)	92	0	240	0	150
NYLT	48	45	48	103	100
Eagle Encampment	94	0	0	0	0
Winter Camp	549	572	625	748	600
Outside Groups	525	550	550	250**	500
Total Youth	3508	3084	3181	2,511	3000

*Includes Virtual Summer Camp attendance.

**Camp La-No-Che hosted a Saudi Arabian Wood Badge course and National Camp School, but as participants in these events are adults only, their participation is not listed here.

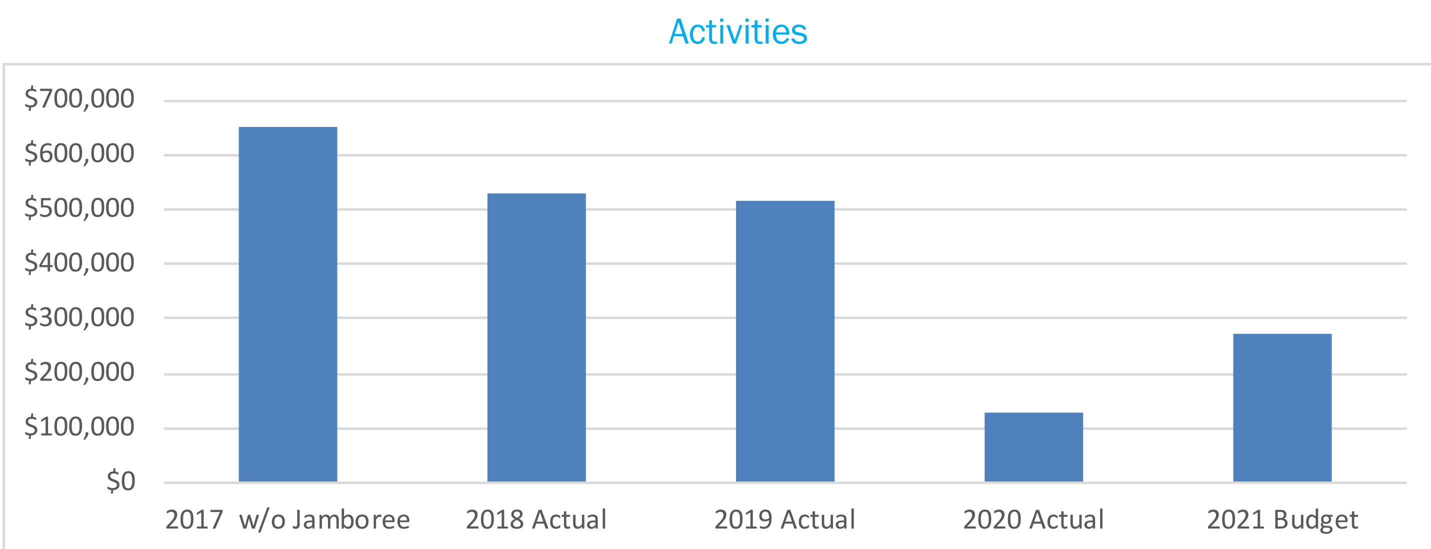
Activities – Line 13

This line includes all events that are not accredited camping events. Among many others, this includes:

- Cub Day Camps and STEM Day Camps
- Jubilee (formerly known as Central Florida Scouting Jamboree)
- District Camporee
- Pinewood Derby
- District and Council Banquet
- Cub Family Campout
- Training including Wood Badge
- University of Scouting
- Scouting for Food
- High Adventure Base Council Contingents
- Exploring and Venturing Activities
- Lightfest Activities such as Hay Rides and 5K Run

Note that $155,870 of the 2017 actuals and $67,097 of the 2019 actuals is derived from the Jubilee (formerly known as the Central Florida Scouting Jamboree.)

Actuals				Budget
2017	2018	2019	2020	2021
$650,921	$528,102	$515,385	$126,717	$272,934

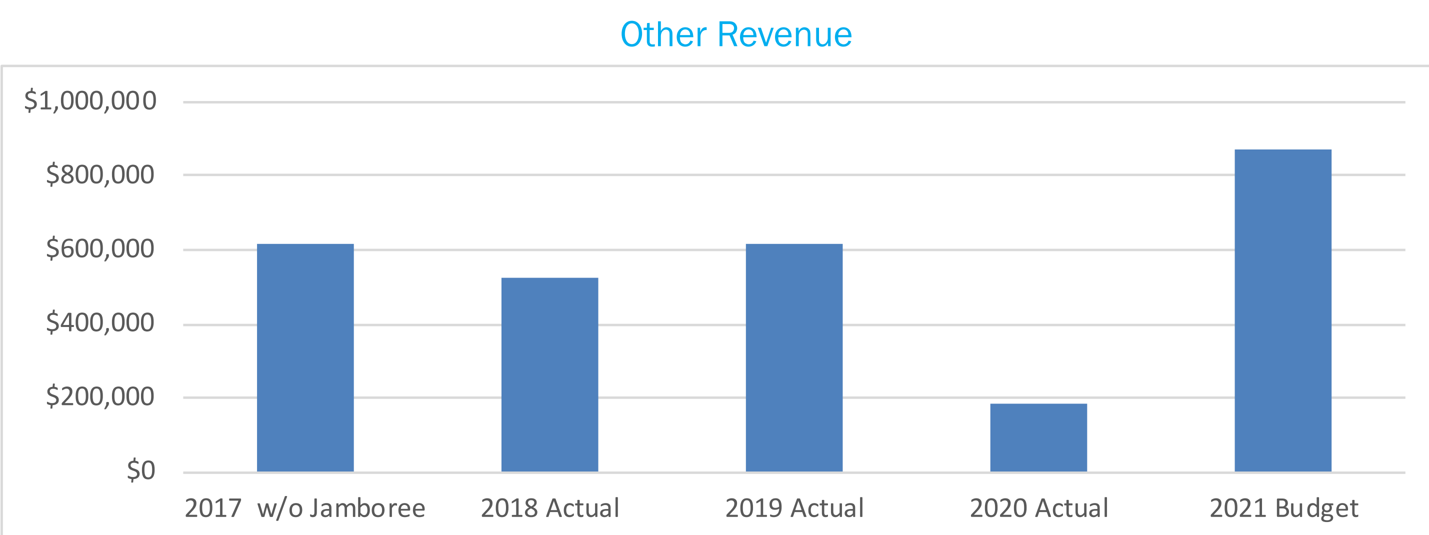


Other Revenue – Line 14

This income is from sources of revenue that do not belong anywhere else, including income from the National Scout Shops that is received in lieu of rent. Beginning in mid-February 2018, part of the council office was leased to Journey Christian Church for administrative offices. Revenue in this category includes:

- Proceeds from the Boy Scout specialty license tags that are sold in the seven counties within the council
- The Brevard and Apopka Scout Shops pay the council a percentage of sales from each store in lieu of rent (the properties for both shops are provided by the council), with the Brevard Shop closing in June 2020
- Journey Christian Church rent
- Return fee from excess camp card returns
- Marketing donations for the popcorn sale
- A credit card convenience fee (3%) that was initiated in 2017 to offset the costs of accepting credit cards
- Beginning in 2021, the insurance fee and new program fee are recorded in this category, following guidance from the National Council of the Boy Scouts of America. The 2021 budget numbers are based on 75% of youth and 75% of adults as of September 2020, along with a reduced number of typical new members recruited throughout the 2021 year. Scoutreach youth that are paid through the council budget are excluded since the net result would be the council writing a check to itself. In addition, if a youth or adult is registered in more than one position, such as a Scout in a troop and a venture crew, they only pay one registration fee and therefore, they also only pay one insurance/program fee. Per guidance from the National Council, program fee and insurance fee income will be placed into Other Revenue-Line 14 starting in 2021. For consistency, the insurance fee income from 2017 through 2020 has been moved here from Other Direct Contributions-Line 6 for the chart and graph below.

Actuals				Budget
2017	2018	2019	2020	2021
$615,961	$522,076	$618,212	$181,295	$868,868



Expenses (Excluding National Jamboree)

As mentioned at the beginning of this document, expenses were tracked at a more granular level beginning in 2017, which results in some significant swings between years for some expense line items. For example, an event might have expenses recorded for site rental, food, printing and recognition that were previously all recorded in supplies.

Employee Compensation

Salaries - Line 15

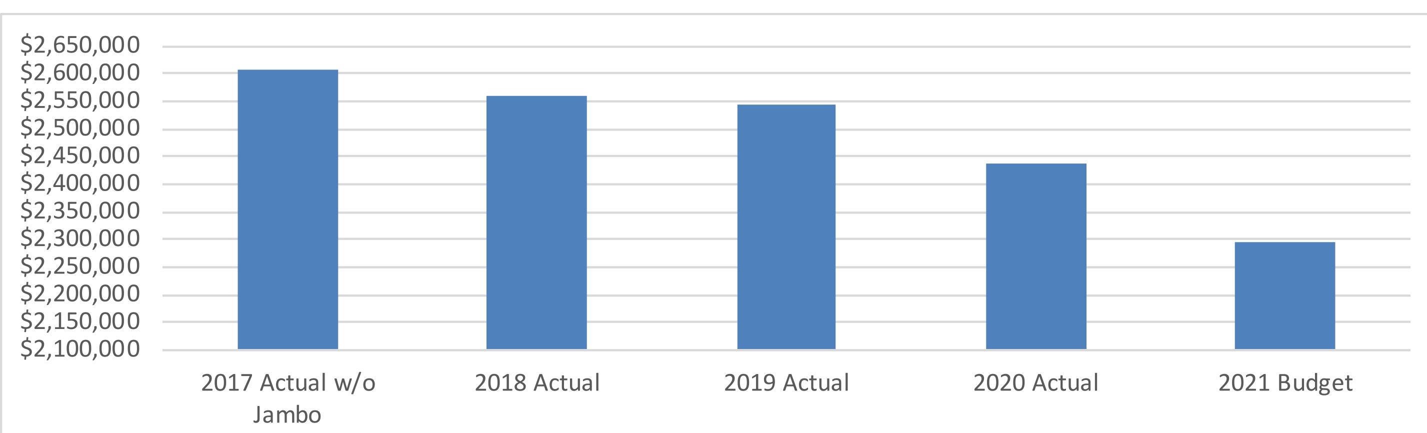
Salary expenses make up the largest portion of the Council's expenses. Staff members include 21 full-time professional staff, along with 11 full-time and 1 part-time support/administrative staff, 3 Rangers/Caretakers, and 1 full-time & 6 part-time Scoutreach program personnel. These personnel support and empower over 4,350 volunteers, helping drive and deliver the Scouting program to over 12,500 youth members. The Council employs one full-time person (professional or support) for every 121 Scouting volunteers and every 347 young people registered in the Scouting program.

The 2021 salary line item includes summer camp staff salaries of $100,000. Salaries for other part-time or temporary employees in 2021 total $155,567.

No raises were given in 2020 and none are budgeted for 2021. Several staff positions were eliminated during a reduction-in-force, or left vacant due to attrition, in 2020.

Actuals				Budget
2017	2018	2019	2020	2021
$2,608,706	$2,560,348	$2,543,461	$2,438,725	$2,294,736

Employee Compensation



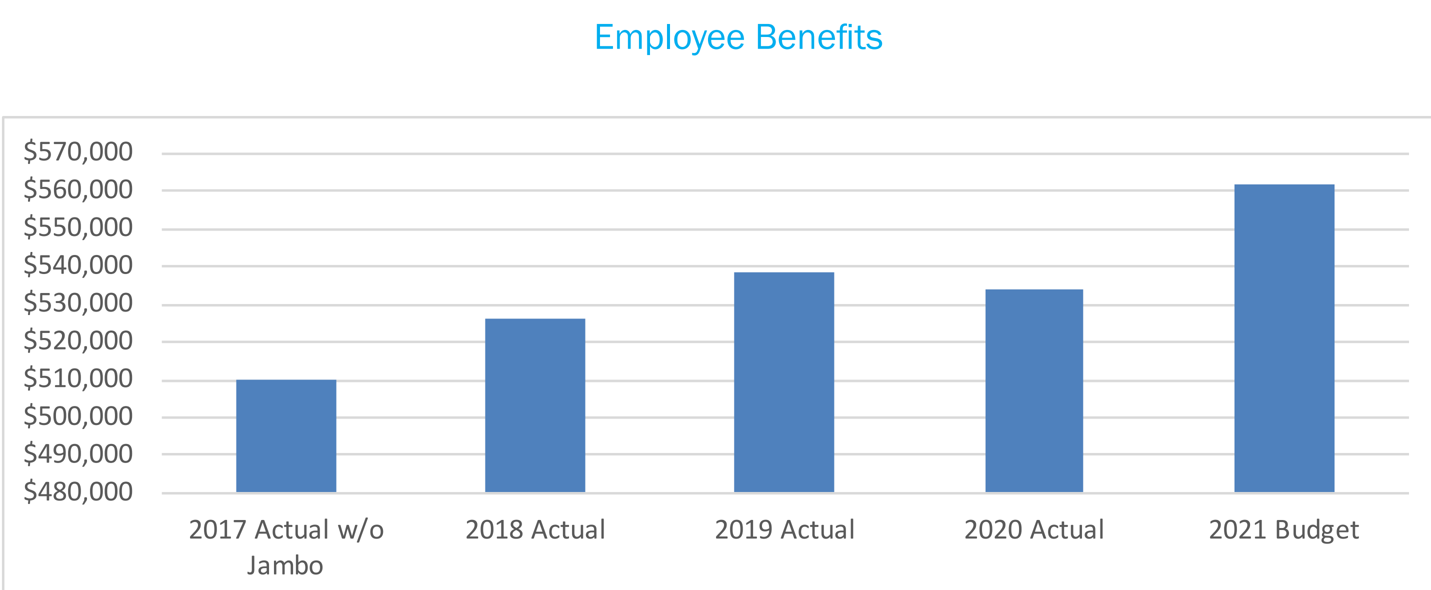
Employee Benefits - Line 16

This line item represents the council cost to provide group accident, life, and medical insurances, retirement plan, long-term disability, and dental assistance to full-time employees. Note that the employee portions of those costs are not included since those costs are paid directly by the employees.

In January 2019, and again in August 2020, the Boy Scouts of America changed its employee retirement plan. As part of that change, the council contributes to the new retirement system, which includes a 403(b) component. The 2019 and 2020 combined cost of the old retirement plan and 403(b) plan are comparable to the previous retirement/ BSA Match plan cost. The 2021 retirement cost will increase from 7.75% to 12% of full-time staff salaries.

Actuals				Budget
2017	2018	2019	2020	2021
$510,044	$526,076	$538,579	$533,690	$561,854

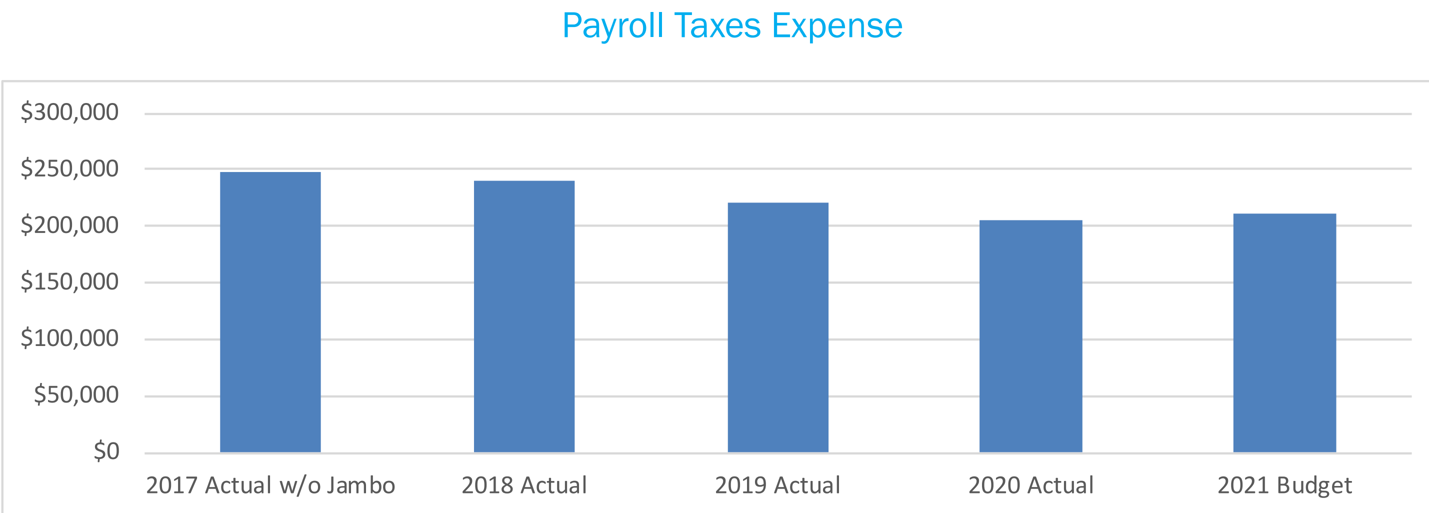
Benefit	2019 Actual	2020 Actual	2021 Budget
Medical	$308,421	$310,647	$283,449
Retirement Plan/403(b) Match	$187,421	$177,483	$237,478
Dental	$14,943	$15,810	$13,770
Group Accident and Life Insurance	$15,604	$16,789	$15,274
Long-Term Disability Insurance	$11,384	$12,103	$11,007
Short-Term Disability Insurance	$806	$858	$876
TOTAL	$538,579	$533,690	$561,854



Payroll Taxes Expense - Line 17

Payroll taxes include employer costs for social security, Medicare, unemployment insurance and workers' compensation insurance.

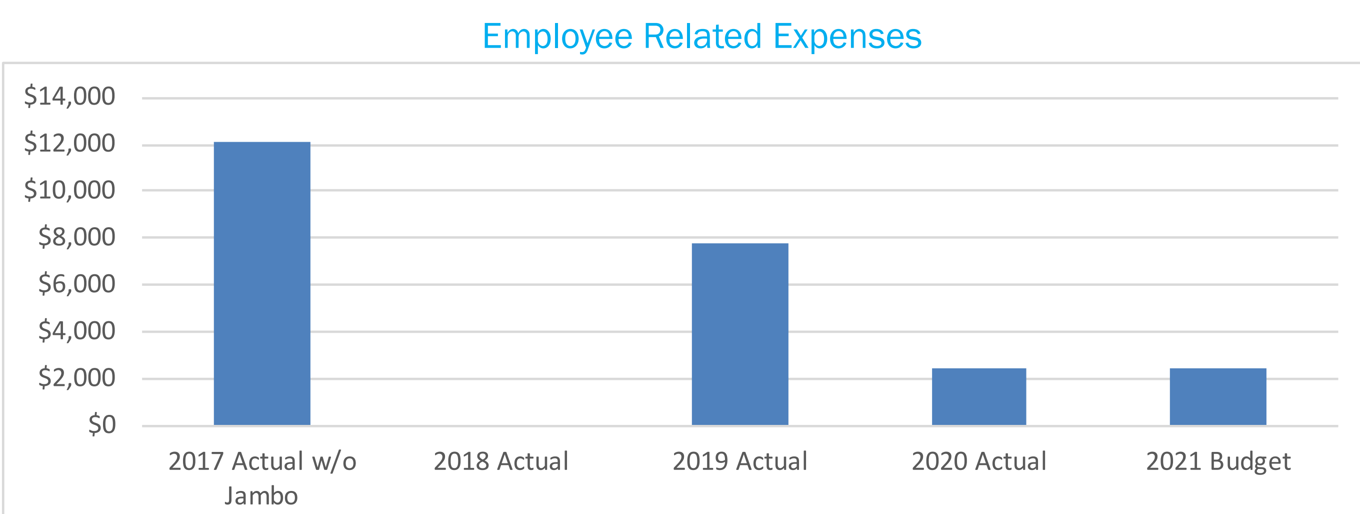
Actuals				Budget
2017	2018	2019	2020	2021
$247,740	$241,109	$221,158	$204,488	$210,542



Employee Related Expenses - Line 18

This line item includes interview and moving expenses for staff positions. When staff with experience from other councils are brought in to the Council, the Council helps with relocation and interview expenses.

Actuals				Budget
2017	2018	2019	2020	2021
$12,085	$0	$7,778	$2,446	$2,500

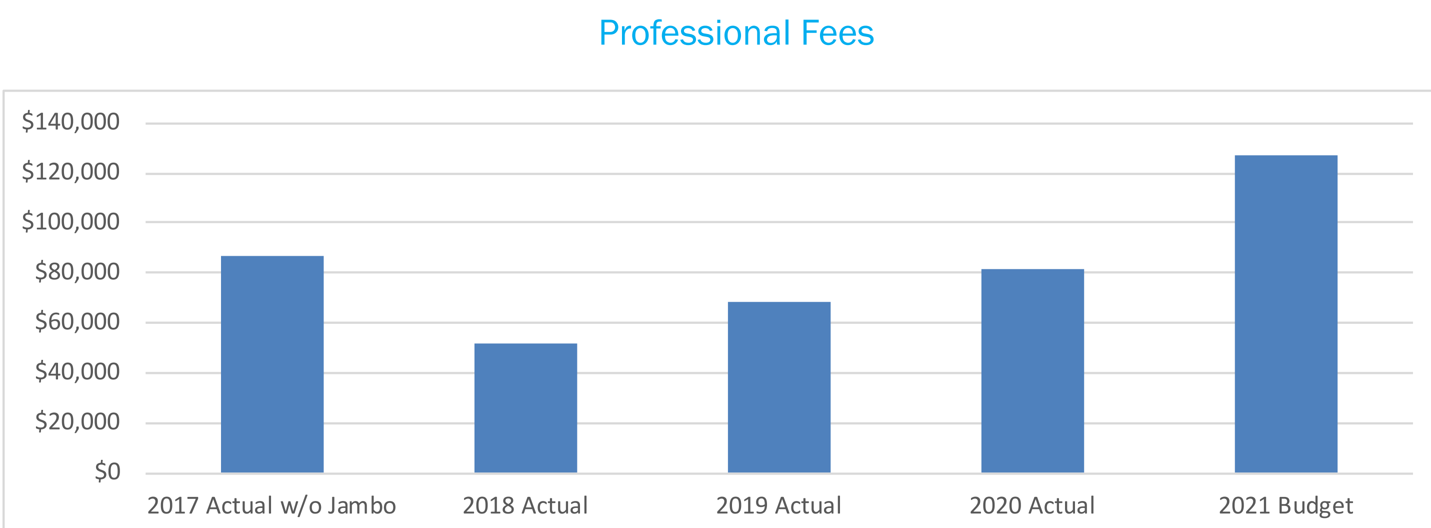


Other Expenses

Professional Fees - Line 19

This expense includes auditor fees, legal fees and Learning for Life (LFL) licensing fees (which are reduced in 2017 and not present in 2018 or later since the program was cut from the state budget in July 2017). In 2019, $2,675 was spent on the Jubilee. In 2020, a company that specializes in direct mail marketing was hired to run a new version of the 2021 family portion of Friends of Scouting.

	Actuals				Budget
	2017	2018	2019	2020	2021
Audit & Tax Prep	$24,195	$25,384	$26,255	$26,241	$26,250
LFL Licensing	$46,388	$0	$0	$0	$0
Legal	$7,600	$5,000	$1,500	$3,090	$1,500
Fundraising	$0	$0	$11,445	$23,430	$72,847
Other	$8,217	$21,763	$29,286	$28,750	$26,700
Total	$86,400	$52,147	$68,486	$81,511	$127,297



Program & Other Supplies - Line 20

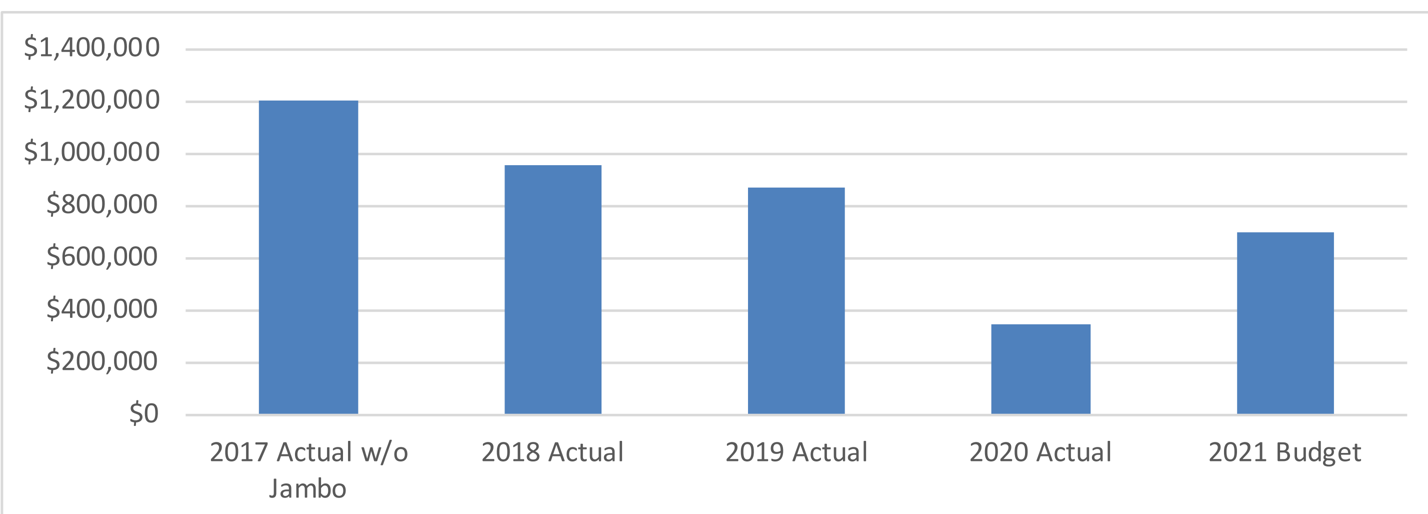
The Supplies line includes all district and council program supplies, food and commissary, sanitation, office supplies, catering for events and more. Note that $50,803 of the 2017 actuals and $13,384 of the 2019 actuals is derived from the Jubilee.

Actuals				Budget
2017	2018	2019	2020	2021
$1,197,960	$955,929	$869,144	$346,269	$697,552

The top five expenses in the supplies category are shown below.

Category	2021 Budget
Summer Camp and Winter Camp Food	$161,543
Food for Fundraising Events	$136,536
Summer Camp, Winter Camp and Year-Round Camp Supplies	$83,474
La-No-Che Food Service Including Weekend Events	$71,840
Supplies and Audio-Visual for Fundraising Events	$44,138
Total	$497,531

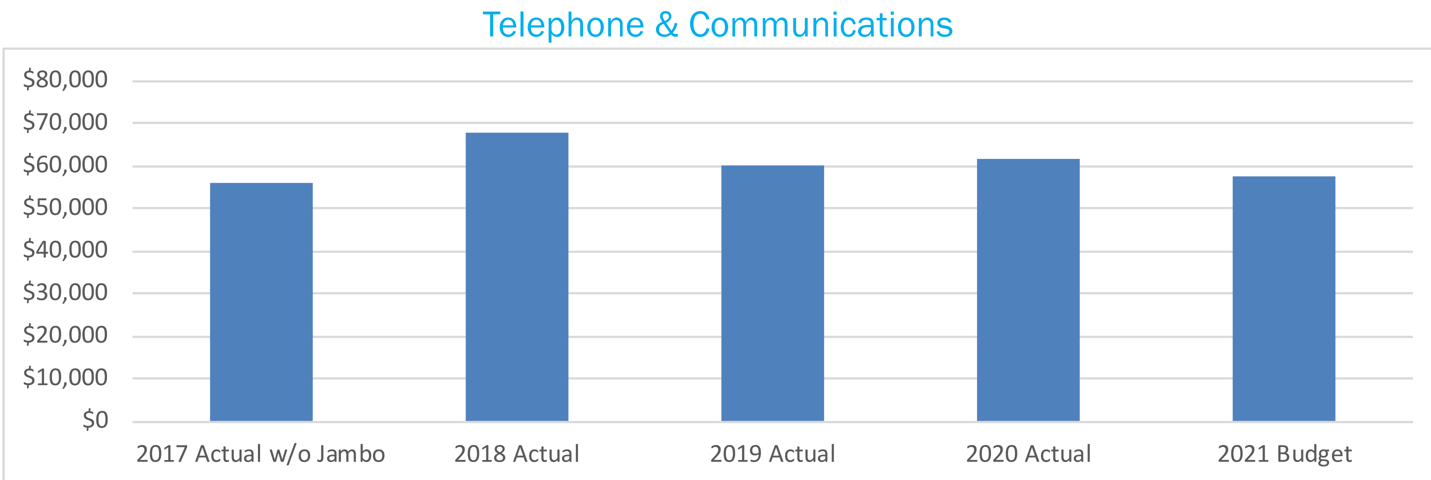
Program & Other Supplies



Telephone & Communications - Line 21

The Council maintains phone service for the council service center and camp. Staff members who are required to use their cell phones for business purposes receive a flat partial monthly reimbursement. Note that in fall 2018, due to assistance from CenturyLink, Internet service at camp was increased from 6 MBPS to 200 MBPS. As a result of a very generous gift in kind from Smart City, WiFi coverage was greatly enhanced. Because of a generous gift in kind from EnterFusion, council and camp phone systems were upgraded to a modern VOIP system.

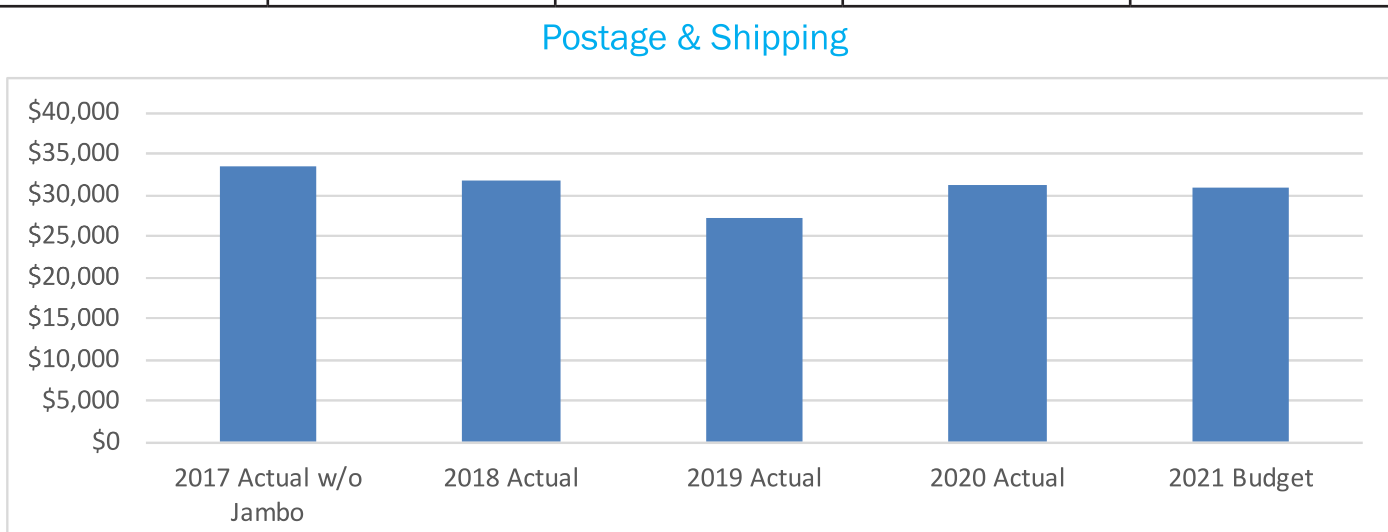
Actuals				Budget
2017	2018	2019	2020	2021
$56,047	$67,523	$60,211	$61,844	$57,400



Postage & Shipping - Line 22

The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. Shipping costs are also included in this line item. $2,517 of the 2019 actuals is for the Jubilee. Due to numerous events being held virtually in 2020, postage and shipping expenses increased significantly.

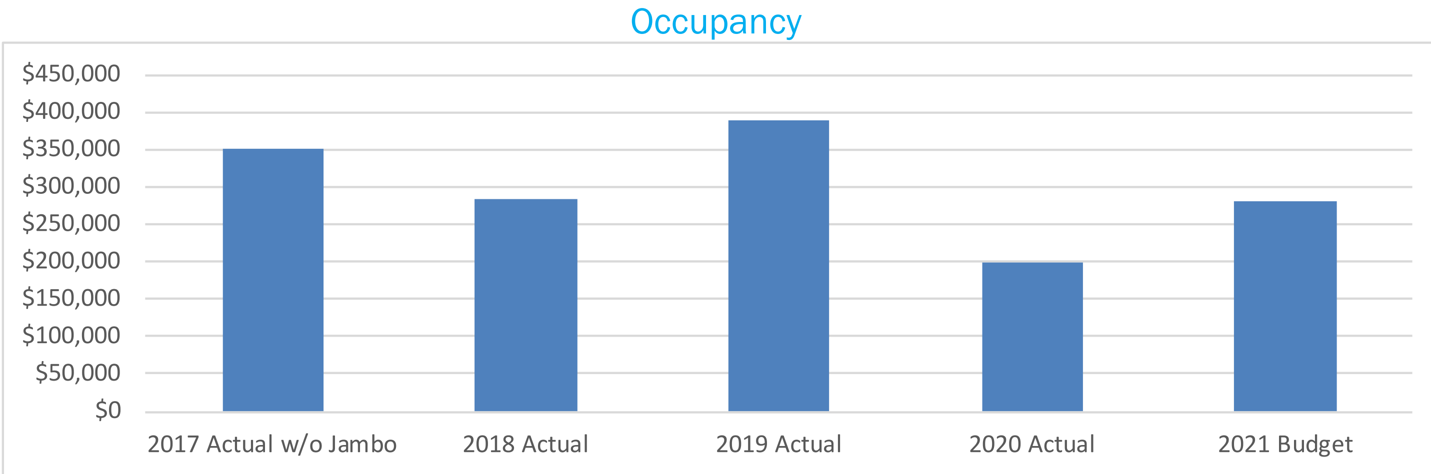
Actuals				Budget
2017	2018	2019	2020	2021
$33,475	$31,669	$27,295	$31,320	$31,046



Occupancy - Line 23

This line includes office space rented for the Brevard Scout Shop, utilities, janitorial costs, repairs and property maintenance, licenses and permits, and site rental fees charged to District and Council activities, including the Jubilee. Note that $62,135 of the 2017 actuals and $54,581 of the 2019 actuals is derived from the Jubilee. The Brevard Scout Shop was closed in June 2020 and is not budgeted to operate in 2021.

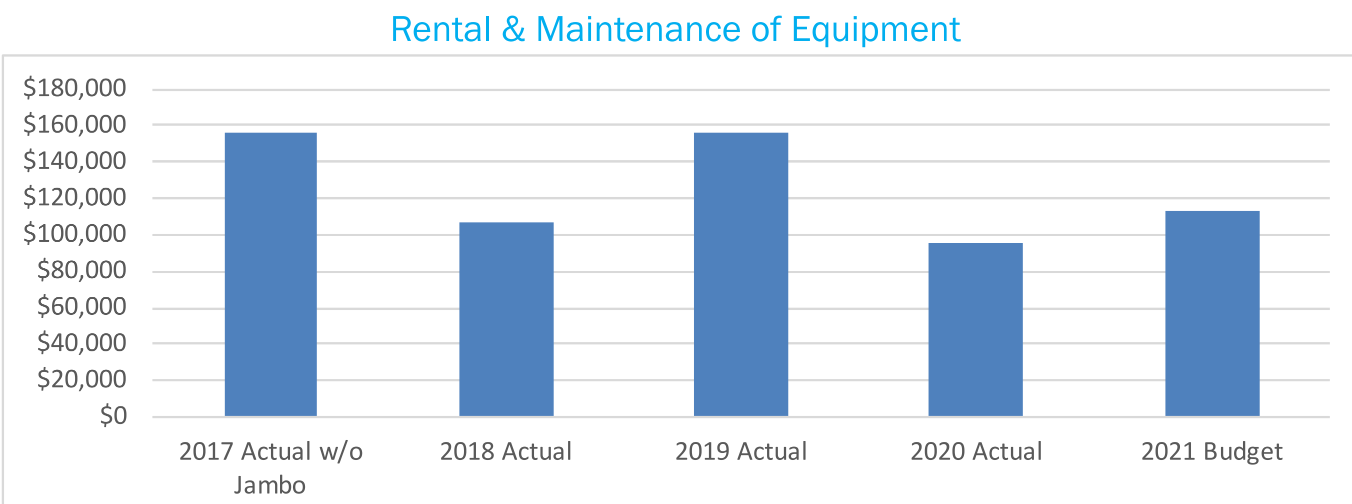
Actuals				Budget
2017	2018	2019	2020	2021
$351,296	$284,832	$387,703	$199,608	$282,026



Rental & Maintenance of Equipment - Line 24

This is the cost of repairing, renting, leasing and maintaining equipment, such as copy machines and camp equipment. In 2017 and 2019, this line also includes stage, lighting and sound rentals for the Jubilee, in the amounts of $48,818 and $36,905, respectively.

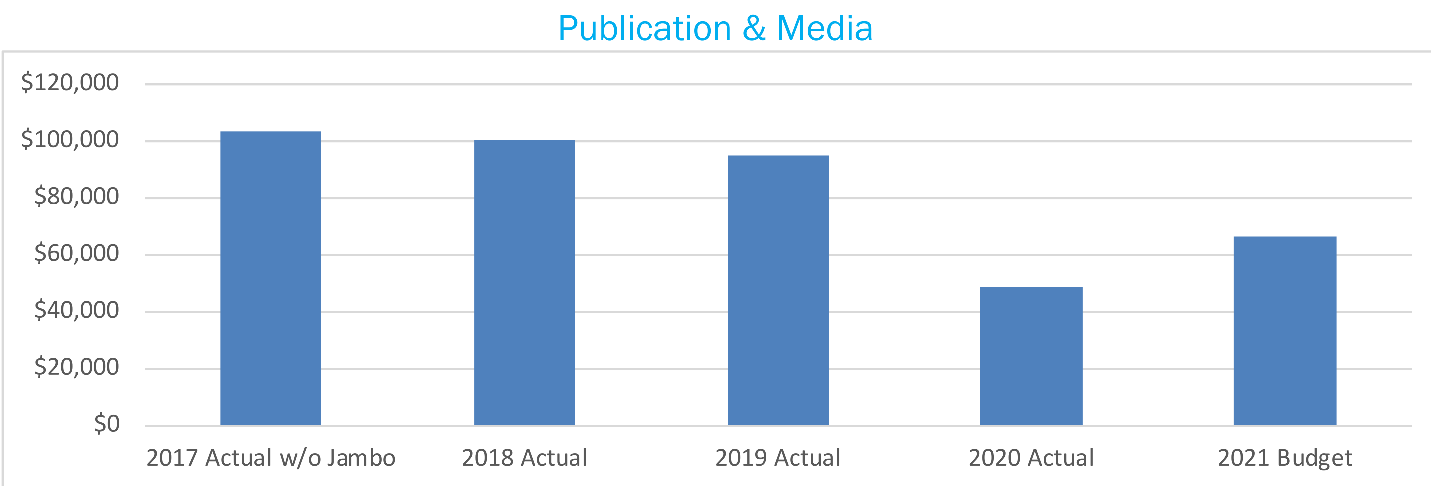
Actuals				Budget
2017	2018	2019	2020	2021
$155,816	$106,416	$156,802	$95,799	$112,721



Publication & Media - Line 25

This line includes the costs of in-house and outsourced printing. Note that $3,852 of the 2017 actuals and $1,285 of the 2019 actuals is derived from the Jubilee. $7,831 of 2017 actuals is from Learning for Life.

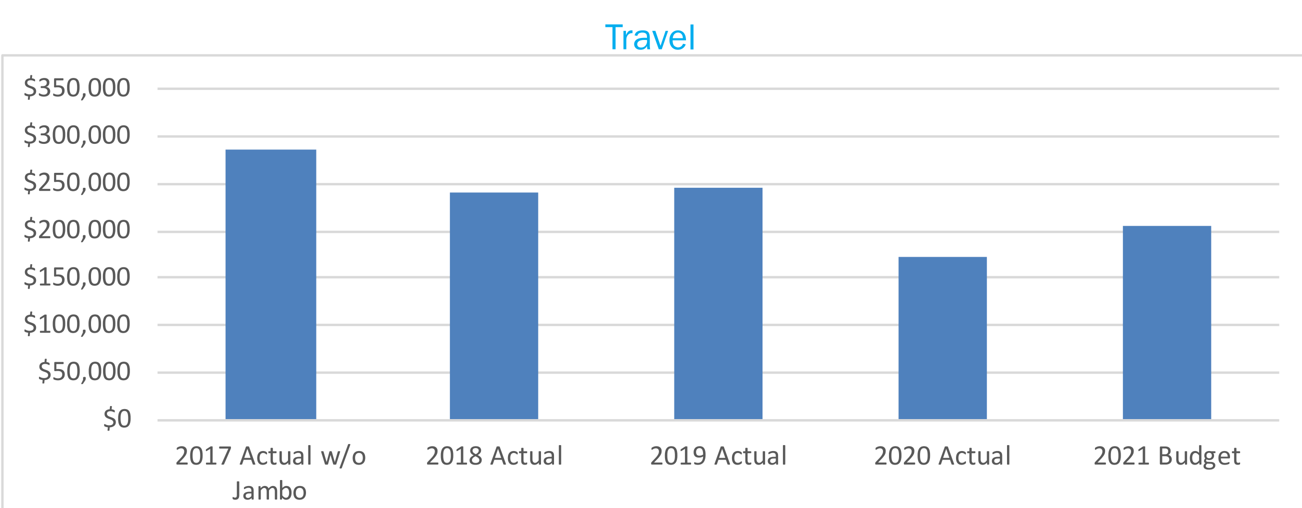
Actuals				Budget
2017	2018	2019	2020	2021
$103,142	$100,227	$94,609	$48,504	$66,354



Travel - Line 26

The travel line includes camp and council vehicle repair and licensing, leasing of vehicles, fuel, oil, and staff travel expenses. The 2018 expenses are significantly lower than previous years, primarily due to elimination of significant transportation costs related to the Learning for Life program. Those costs, which were covered under a grant from Orange County Public Schools and the Department of Education, covered transporting students to a variety of special experiences, including Pioneer Camps, Stem Camps, and Learning to Lead.

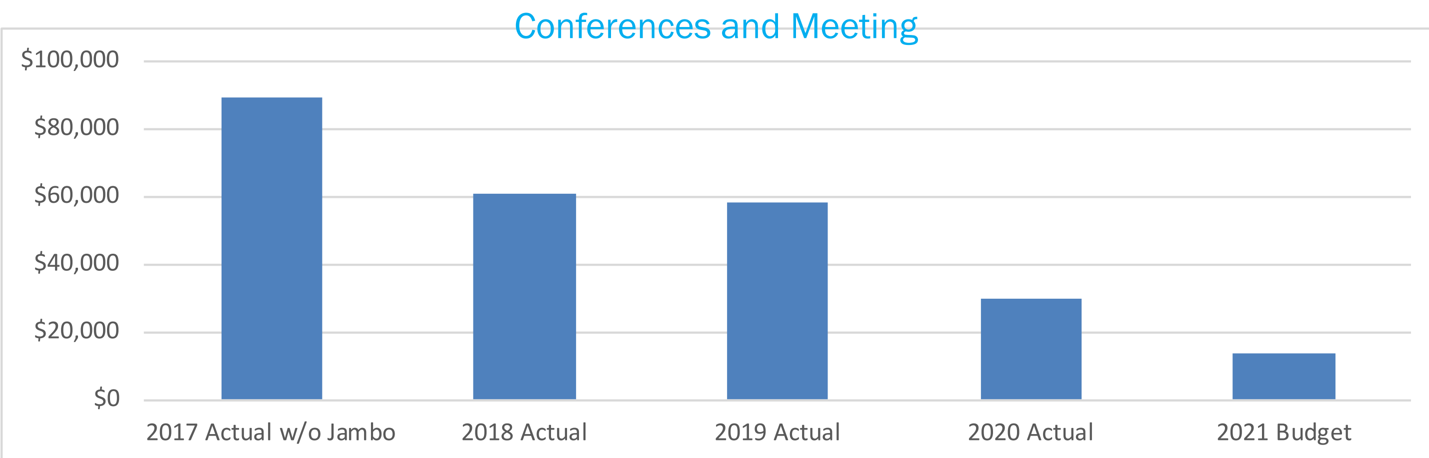
Actuals				Budget
2017	2018	2019	2020	2021
$286,414	$241,733	$246,597	$172,630	$204,149



Conferences and Meeting - Line 27

Scouting professionals attend a professional development series required during their first three years of employment. Funds in this category also underwrite the costs of other training experiences for professional staff members, conferences that the Scout Executive is required to attend, and a modest amount for local staff training. This category also includes fees paid to send volunteers and seasonal summer camp employees to day camp, resident camp, and C.O.P.E. trainings. Note that $25,400 of the 2017 actuals and $11,000 of the 2019 actuals is derived from the Jubilee.

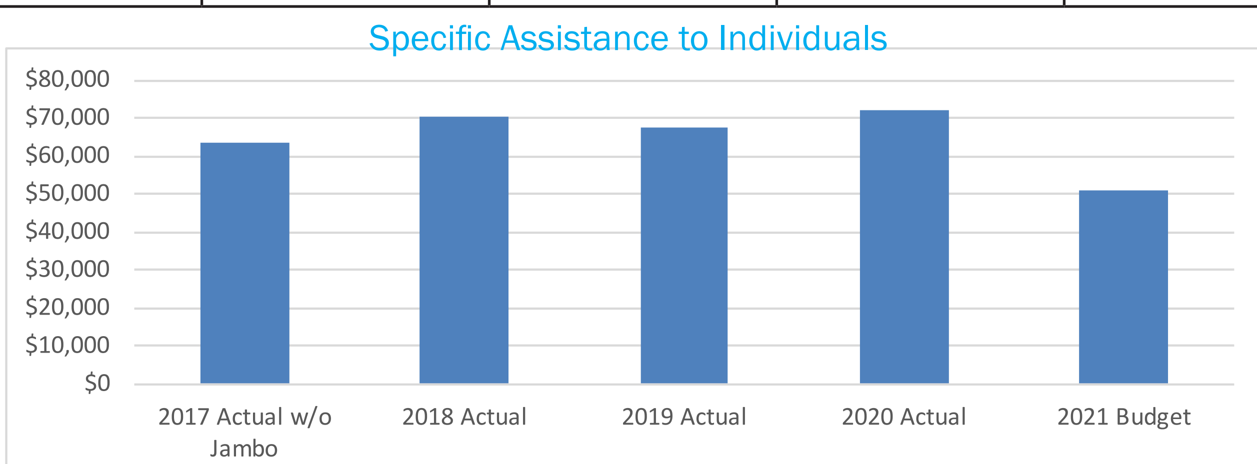
Actuals				Budget
2017	2018	2019	2020	2021
$89,111	$60,716	$58,052	$29,664	$13,310



Specific Assistance to Individuals - Line 28

This line covers the cost of camperships, books, uniforms, registration and program materials for Scouts and families in need. A main component of this line item is support of our Scoutreach programs that provide Scouting to young people in at-risk areas. Due to a total loss of funding from the United Way of Volusia and Flagler Counties, the Scoutreach program in that area was no longer provided starting in 2018.

Actuals				Budget
2017	2018	2019	2020	2021
$63,791	$70,435	$67,521	$72,320	$50,750

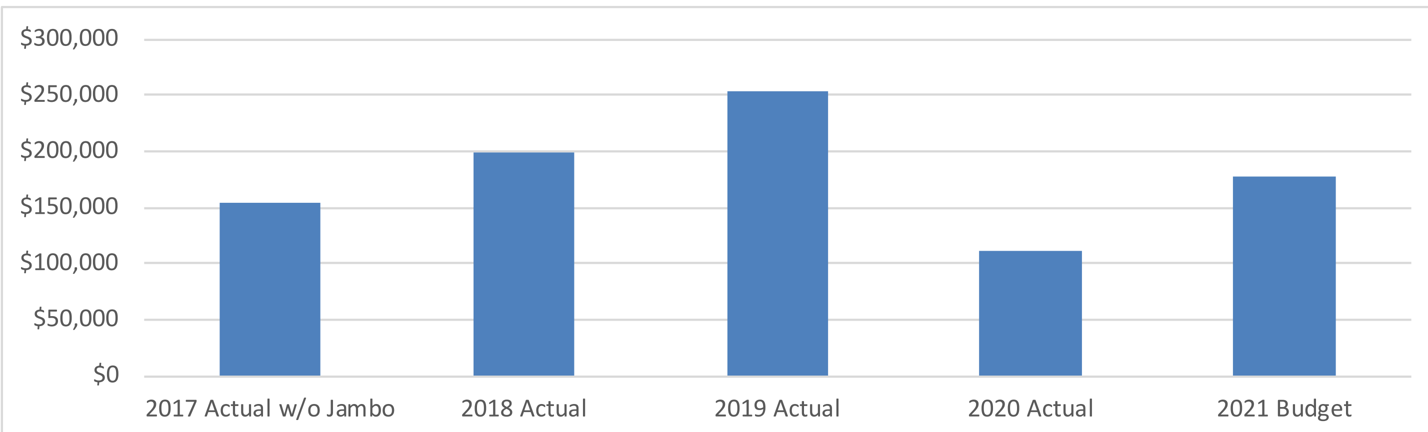


Recognition & Awards - Line 29

This line shows expenses for items such as awards for Scouts, volunteers and staff. The largest expenses in this item are popcorn prizes and camp card incentives, including the expanded "earn camp free" program that started in 2017 and continues in 2018 and 2019. In addition, starting in 2018 and continuing in 2019, items such as patches and shirts that are provided free to participants are recorded in this line item. In the 2019 actuals, $2,356 is for Jubilee recognitions.

Actuals				Budget
2017	2018	2019	2020	2021
$154,121	$199,211	$254,288	$112,182	$177,932

Recognition & Awards



Interest - Line 30

This line shows expenses for interest on loans. In 2020, due to COVID-19, the council borrowed $500,000 using a pre-established line of credit. The council plans to begin paying off the loan in 2021.

Actuals				Budget
2017	2018	2019	2020	2021
$0	$0	$0	$10,924	$13,750

Insurance - Line 31

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, accident and sickness (A&S), property, automobile, and directors and officers (D&O) insurance. A list of expected costs of each of the major categories is shown below. Note that the list does not include the council costs to provide employee insurance such as medical insurance. **Note that this budget line, initial chart, and graph do not include the workers' compensation (Wrk Comp) and unemployment (Unemp) insurance categories, which are part of the payroll tax, budget line 17 on page 19. For disclosure purposes, they are shown in the breakdown chart below. Beginning in 2020, the council was no longer be required to contribute to the national liability insurance.**

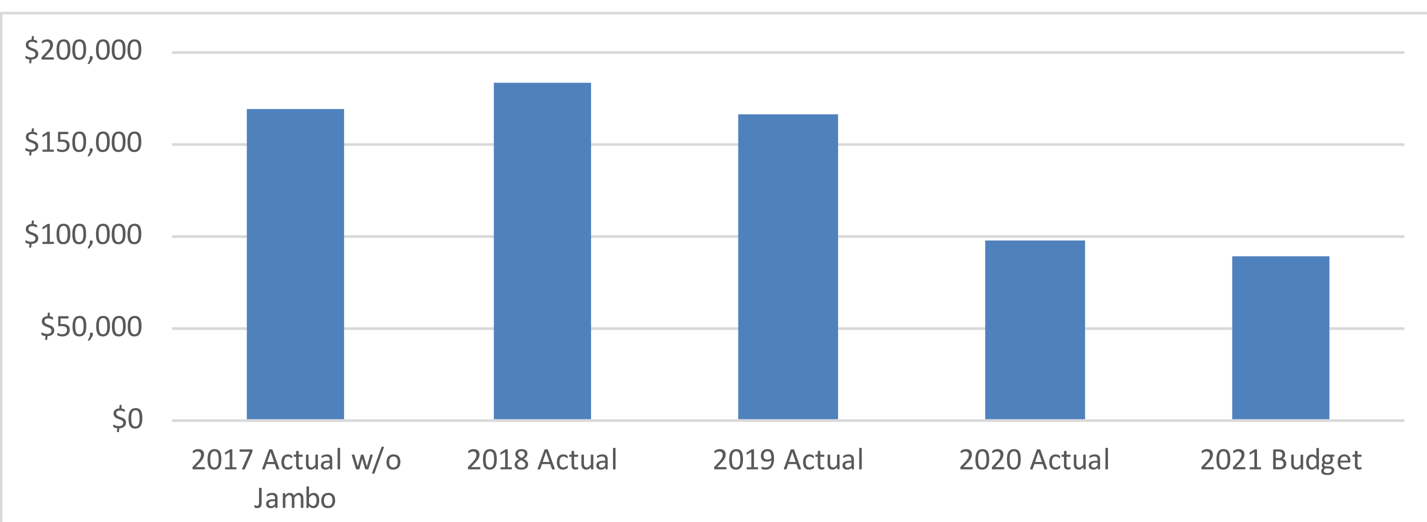
Insurance (not including Worker's Comp and Unemployment)

Actuals				Budget
2017	2018	2019	2020	2021
$168,872	$182,574	$166,656	$97,627	$88,650

Insurance Details (including Worker's Comp and Unemployment)

	Actuals				Budget
	2017	2018	2019	2020	2021
Liability	$72,163	$94,016	$82,363	$953	$1,750
A & S	$24,288	$20,757	$17,807	$20,515	$11,000
Property	$40,680	$45,608	$39,290	$43,304	$43,724
Vehicles	$22,454	$20,422	$24,695	$26,227	$24,351
D & O	$1,788	$1,770	$1,946	$6,725	$6,925
Fidelity	$0	$0	$556	$857	$900
Wrk Comp	$57,063	$50,418	$34,212	$27,000	$27,000
Unemp	$6,736	$8,582	$8,001	$8,000	$8,000
Total	$225,171	$241,574	$208,869	$133,581	$123,650

Insurance



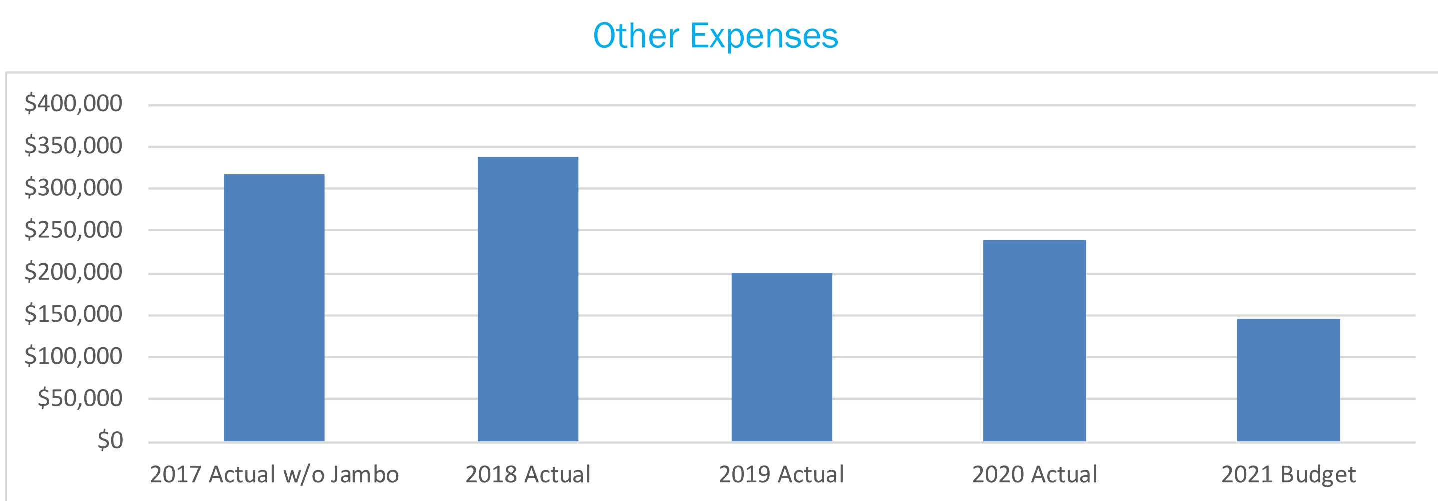
Other Expenses - Line 32

This line covers expenses that do not fit into any of the other categories, primarily costs of advertising, credit card processing, bank fees, and bad debt. 2019 and 2020 had a much higher than normal amount of uncollectable debt in several areas.

Actuals				Budget
2017	2018	2019	2020	2021
$318,485	$337,439	$201,185	$240,039	$146,225

The expenses in this category are shown below:

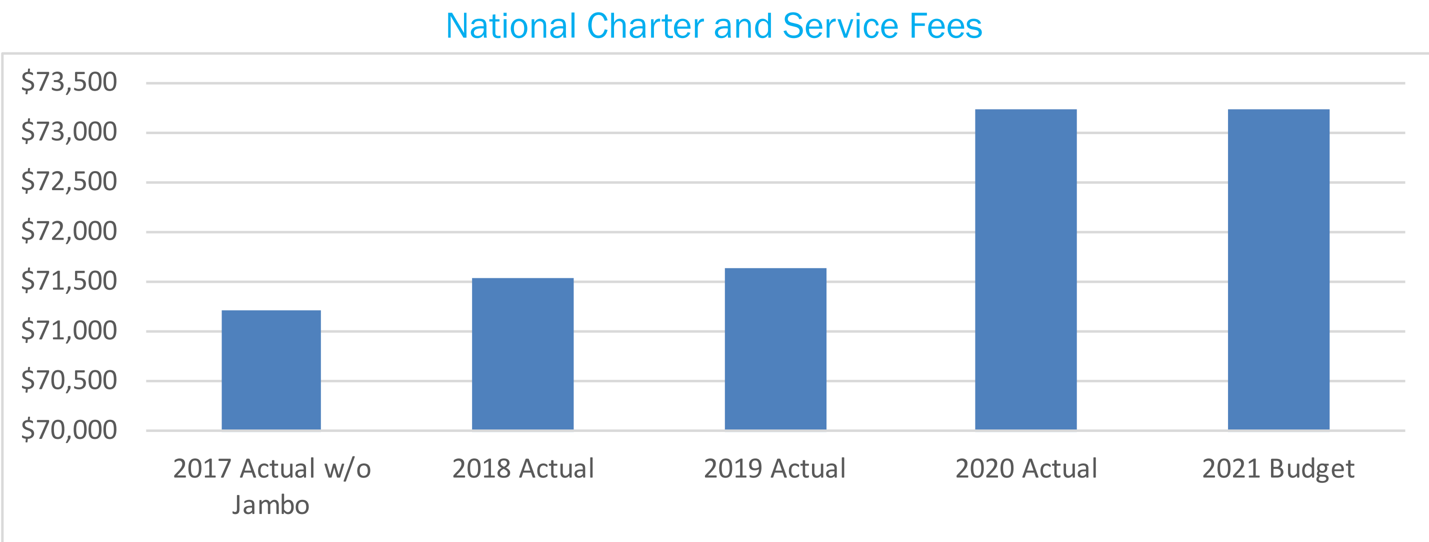
Category	2020 Actual	2021 Budget
Advertising donated for Lightfest	$103,700	$75,000
Advertising for other activities	$11,941	$4,000
Bank service fees	$3,271	$3,500
Payroll service fees	$4,637	$5,500
Credit card processing costs	$49,369	$53,675
Permits	$1,399	$450
Uncollectable debts and pledges	$65,567	$4,000
Other	$155	$100
Total	$240,039	$146,225



National Charter and Service Fees - Line 33

This line includes fees paid to the BSA National Council for Council registration, program and computer support based on a national formula.

Actuals				Budget
2017	2018	2019	2020	2021
$71,209	$71,544	$71,644	$73,240	$73,239



National Jamboree (Not Shown in Above Presentation)

Once every four years, the National Jamboree is held at the Bechtel Summit Reserve in West Virginia. In 2017, the council sent five troops of Boy Scouts and two crews of Venture Scouts. The income and expenses for that event are shown below, along with the budget line item in which the income or expense was recorded. The 2021 Jamboree was canceled due to COVID-19 concerns.

Income or Expense Category	Budget Line #	2017 Actual
Project Sales (camperships)	2	$36,750
Activities (youth and adult leader fees)	13	$383,729
Activities (patch sales)	13	$29,244
Program Supplies	20	$135,272
Postage and Shipping	22	$902
Printing	25	$101
Travel (bus transportation)	26	$53,892
Conferences (Jamboree registration costs)	27	$226,725
Net		$35,747

Summary Budget Analysis Snapshot Used in Budget Explanation

Central Florida Council - #083 **Boy Scouts of America**

Standard Statement of Budgeted Operations - Unrestricted -

Period Ending: December 31, 2020

Operating Fund	2020			2021	
	Budget	Actual	Over/Under	Budget	Line #
Support and revenue					
Direct support:					
Friends of Scouting:					
FOS contributions	1,693,904	1,116,549	(577,356)	1,720,000	
Net assets released FOS	199,296	199,296	-	-	1
Provision uncoll FOS	(142,726)	(99,637)	43,089	(78,100)	
Net Friends of Scouting	1,750,474	1,216,207	(534,267)	1,641,900	
Project sales:					
Project sales contributions	285,957	153,942	(132,014)	126,659	
Net asset released proj sales	2,351	-	(2,351)	500	2
Net project sales	288,308	153,942	(134,366)	127,159	
Special events:					
Special event contributions	536,180	516,639	(19,541)	544,500	
Net assets release spec events	35,320	35,320	-	15,000	
Spec event prov uncollectible	(5,200)	(49,239)	(44,039)	(5,000)	3
Spec event cost direct benefit	(233,000)	(228,719)	4,281	(223,000)	
Net special events	333,300	274,001	(59,299)	331,500	
Legacies and bequests:					
Legacies and bequests contrib	-	21,102	21,102	-	4
Net legacies and bequests	-	21,102	21,102	-	
Foundations and trusts:					
Foundations and trusts	-	5,000	5,000	-	5
Net foundations and trusts	-	5,000	5,000	-	
Other direct:					
Other direct contributions	325,000	19,353	(305,647)	10,000	
Net assets release other direc	501	501	-	-	6
Net other direct contributions	325,501	19,854	(305,647)	10,000	
Total direct support	**2,697,583**	**1,690,108**	**(1,007,475)**	**2,110,559**	
Indirect support:					
Net associated organizations			-	-	7
United Way:					
United Way contributions	115,500	52,492	(63,008)	89,000	
Net assets released United Way	19,000	14,000	(5,000)	9,000	8
United Way prov for uncollect	-	(5,000)	(5,000)	-	
Net United Way	134,500	61,492	(73,008)	98,000	
Unassociated organizations:					
Unassociated organization gros	-	-	-		
Net unassociated organizations	-	-	-		
Government fees and grants:					
Government grants and fees	-	643,500	643,500	-	9
Total indirect support	**134,500**	**704,992**	**570,492**	**98,000**	
Revenue:					
Net sale of scouting supplies			-	-	
Product sales:					
Product sales	2,020,000	665,055	(1,354,945)	1,566,367	
Product sales cost of goods	(437,210)	(173,401)	263,809	(430,183)	10
Product sales unit commissions	(718,180)	(239,298)	478,882	(543,581)	
Net product sales	864,610	252,355	(612,255)	592,603	
Investment:					
Investment income current	110,000	110,000	0	65,000	11
Investment income	110,000	110,000	0	65,000	
Realized invest gain/loss			-		
Unrealized invest gain/loss			-		
Camping:					
Camp revenues	1,586,303	819,633	(766,670)	1,362,996	
Camp trading post sales	154,575	71,043	(83,532)	116,260	

Central Florida Council - #083 **Boy Scouts of America**

Standard Statement of Budgeted Operations - Unrestricted -

Period Ending: December 31, 2020

Operating Fund	2020			2021	
	Budget	**Actual**	**Over/Under**	**Budget**	**Line #**
Camp TP cost of goods sold	(82,860)	(77,114)	5,746	(70,160)	12
Camp refunds and discounts	(27,500)	(28,707)	(1,207)	(33,230)	
Net camping revenue	1,630,518	784,855	(845,663)	1,375,867	
Activities:					
Activity revenues	350,633	160,848	(189,785)	273,255	
Activity trading post sales	7,050	33,992	26,942	2,404	
Activity TP cost of goods	(450)	(67,836)	(67,386)	(450)	13
Activity refunds and discounts	(2,275)	(287)	1,988	(2,275)	
Net activity revenue	354,958	126,717	(228,241)	272,934	
Other revenue	384,966	169,432	(215,534)	868,868	14
Total revenue	**3,345,052**	**1,443,359**	**(1,901,692)**	**3,175,272**	
Total support and revenue	**6,177,135**	**3,838,459**	**(2,338,676)**	**5,383,831**	
Expenses					
Employee compensation:					
Salaries	2,696,214	2,438,725	(257,489)	2,294,736	15
Employee benefits	537,034	533,690	(3,343)	561,854	16
Payroll taxes	233,041	204,488	(28,553)	210,542	17
Employee related	6,500	2,446	(4,054)	2,500	18
Total employee compensation	3,472,788	3,179,350	(293,438)	3,069,632	
Other Expenses:					
Professional fees	55,700	81,511	25,811	127,297	19
Program and other supplies	874,657	346,269	(528,388)	697,202	20
Telephone and communications	58,800	61,844	3,044	57,400	21
Postage and shipping	31,869	31,320	(548)	31,046	22
Occupancy	326,349	199,608	(126,741)	282,026	23
Rental and maintenance of equi	135,220	95,799	(39,421)	112,721	24
Publication and media	105,508	48,504	(57,003)	66,354	25
Travel	248,559	172,630	(75,929)	204,149	26
Conferences and meeting	55,170	29,664	(25,506)	13,310	27
Specific assistance to individ	66,416	72,320	5,904	50,750	28
Recognition and awards	263,713	112,182	(151,530)	177,932	29
Interest	-	10,924	10,924	13,750	30
Insurance	87,001	97,627	10,626	88,650	31
Other	306,183	240,039	(66,144)	146,225	32
National charter and serv fees	75,000	73,240	(1,760)	73,239	33
Total other expenses	2,690,145	1,673,484	(1,016,661)	2,142,050	
Total expenses	**6,162,933**	**4,852,834**	**(1,310,099)**	**5,211,682**	
Surplus (deficit) UR revenue/expense	**14,202**	**(1,014,376)**	**(1,028,577)**	**172,149**	
Net assets summary					
Unrestricted net assets - beginning of year		**27,468**		**(286,908)**	
Change in net assets from operations	14,202	(1,014,376)	(1,028,577)	172,149	
Adjustments to net assets		-			
Transfers between funds	-	700,000	700,000	-	
Change in unrestricted net assets	**14,202**	**(314,376)**	**(328,577)**	**172,149**	
Unrestricted net assets - end of period		**(286,908)**	**(328,577)**	**(114,759)**	

Community Benefit Funds Application

City of Kissimmee, FL

Event Date *

27-Apr-2021

dd-MMM-yyyy

Event Name *

Osceola County Boy Scout Golden Eagle Event

Event Address *

1875 Silver Spur Lane

Street Address

Kissimmee

City

Florida

State/Region/Province

34744

Postal / Zip Code

Requestor's Information

Name *

Traci

First

Raber

Last

Phone Number *

407-703-0224

Address *

1951 South Orange Blossom Trail

Street Address

Apopka

City

Florida

State/Region/Province

32703

Postal / Zip Code

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Email

traci.raber@scouting.org

Community Benefit Funds Application
City of Kissimmee, FL

Eligibility *
- ○ Individual
- ◉ Organization

In addition to an application, organizations must also submit:

- A copy of the organization's 501(c) notification letter; and
- A copy of a current Form 990, if the organization is required to file such; and
- A copy of the organization's most recent completed audit; and
- A copy of the organization's most recent annual budget.

501(c) Certification/Notification

2021_501c3_083_Central_Fla_letter.pdf

Form 990 (If Organization is Required to File)

990_Boy_Scout.pdf

Last Completed Audit

FS_19-18-Boy_Scouts-Signed_Adobe_4.9.20__1_.pdf

Annual Budget

Budget-Explanation-for-2021.pdf

Type of Request *
- ◉ Donation
- ○ Sponsorship

Total amount to be raised/fundraising goal for your event? *

70,000.00 **USD**

Amount Requested from Community Benefit Fund *

2,500.00 **USD**

General Information

Name of School Represented

Community Benefit Funds Application

City of Kissimmee, FL

Contact for Event Sponsor or School Representative

Traci | Raber
First | Last

Phone Number for Event/School Representative

4077030224

Event/Competition's Website

https://www.cflscouting.org/ged/

Have you participated in this event in the past? *

(•) Yes

( ) No

Donation / Sponsorship Description

1. Briefly describe the nature of the event and the process to participate. If the request is for a donation, what will the funds be used towards? *

Your support of the Osceola County Boy Scout Golden Eagle Event will help remove the financial obstabcle for youth to join the Scouting program and allow all youth regardless of socio-economic background the opportunity to participate in the Scouting program.

2. Are any other fundraisers planned to raise money for the event or for your participation in the event? *

N/A

3. Have you secured funding or funding commitments from any other governmental entity? If yes, please provide the name(s) of the entity(ies). *

City of St. Cloud
Orlando Utility Commission
Osceola County Commissioners
Osceola County Sheriff
TOHO Water Authority

Community Impact

Community Benefit Funds Application

City of Kissimmee, FL

Describe the impact this event will have on the quality of life and/or community pride for residents in the City of Kissimmee. *

The Central Florida Council provides families the financial assistance necessary to pay for membership fees, camping expenses, and vital program supplies such as uniforms, books and camping equipment. By removing the financial obstacle for joining the Scouting program, we can ensure that all youth have the opportunity to join and learn the values and ideals of the Scouting program, which teaches citizenship, leadership, personal health and fitness and character development. In 2018, the iconic Boy Scouts of America programs were opened up to all boys and girls ages 5 – 18. With our move to serve the entire family – boys and girls alike – we now have the opportunity to reach an entirely new generation with our amazing Scouting programs.

Has this event ever received a donation or sponsorship from the Community Benefit Fund? *

- ○ Yes
- ◉ No

Community Benefit Funds Application
City of Kissimmee, FL

Terms and Conditions *

Funding Availability
Funds for the Community Benefit program are provided on an annual basis from the City Commission Contingency Fund. Requests through this process are limited to an annual request of $2,500.00 and must go towards an awareness event, fundraising activity or school related competition.

Organizations currently funded through the Social Services or Quality of Life Competitive Funding Process, the Special Events Fee Waiver Program, the Law Enforcement Trust Fund or any entitlement programs funded through the City do not quality for Community Benefit funds.

Eligibility
Organizations:

Be a non-profit organization with Articles of Incorporation filed with the Florida Department of State, an

Be in existence and operating within the State of Florida for at least twelve (12) month prior to the date of application to the City for a donation, and

In addition to their application, submit: (1) a copy of their 501(c)3, or 501(c)4 notification letter. (Consideration will be given to tax exempt organizations raising funds dedicated to a specific 501(c)3 activity); (2) a copy of their current Form 990 (if your organization is required to file this document); (3) a copy of their last completed audit; and (4) an annual budget, and

Must provide a service, program, or event that demonstrates a local and positive impact to the City of Kissimmee and/or the residents of Kissimmee.

Individuals: When a requester is an individual, the individual shall:

Be a resident of the City of Kissimmee or Osceola County.

NOTE: All requests for financial support associated with a school-based program shall be paid directly to the sponsoring entity.

Program Restrictions
The following restrictions for funding shall apply to awards for any program, activity, person, or organization:

Funds will be available on a first come, first served basis and based on the availability of funds at the time of the application.

Requests for funds to support events hosted in any City of Kissimmee owed and/or operated facility or venue are not eligible for funding through the Community Benefit Fund. Requests must be submitted through the City of Kissimmee Fee Waiver Grant Program.

Funds cannot be used for or to promote a commercial business or private enterprise, personal gain or to promote political parties, political activities or political advocacy groups.

Funds cannot be used to promote the sale or consumption of tobacco products, illegal drugs, gambling, erotic materials or services.

Organizations that discriminate based on age, race, sex, sexual orientation, marital status, disability or national origin are not eligible for funds.

Funds cannot be used for the purposes of supporting a private foundation or charity that benefits one individual.

A nonprofit currently receiving funding through a separate grant or fund from the City of Kissimmee are ineligible for funding through the Community Benefit Fund sponsorship and donation grant process.

Final Reporting Requirements
All recipients will be required to submit a final report outlining the results of the event and the impact of the city's funds towards the event, cause or competition.

All applicants that receive funds in any amount must utilize the City seal/logo on all marketing, promotional and advertising materials including but not limited to print media, radio, television, website and social media depicting the City of Kissimmee's support.

Failure to adhere to the requirements contained within this section or set forth as a contingency for funding, shall result in disqualification the requestor from future funding through this program.

☑ I accept the Terms and Conditions.

ITEM 5.B
PROJECT UPDATES

Item Details

- Berlinsky Community House Construction
- Lancaster Ranch Park Design and Engineering

Attachment(s):
None

ITEM 5.C
RE-OPENING PLAN AND UPCOMING PROGRAMS/EVENTS

Item Details

- Re-Opening Plan
- Summer Camp
- Aquatic Center
- Tentative small City of Kissimmee events
- Monumental July 4th Celebration

Attachment(s):
None

ITEM 5.D
FEE WAIVER APPLICATION PROCESS

Item Details
Please note that we will be moving forward with the Fee Waiver Application process as before. The period one application period just opened on April 1st for events that will occur in October, November and December of 2021.
Our next meeting is scheduled on June 9th and will be a Fee Waiver Scoring Meeting.

Attachment(s):
None