

Return of Organization Exempt from Income Tax

2001

Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning , 2001, and ending , 20

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type See specific instructions

**BOY SCOUTS OF AMERICA
ORANGE COUNTY COUNCIL INC
3590 HARBOR GATEWAY NORTH
COSTA MESA, CA 92626**

D Employer Identification Number
95-1727660

E Telephone number
714 546-8558

F Accounting method Cash Accrual
 Other (specify) _____

G Web site ▶ N/A

J Organization type (check only one) 501(c) 3 (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 15,997,974

H and I are not applicable to Section 527 organizations

H (a) Is this a group return for affiliates? Yes No

H (b) If 'yes' enter number of affiliates ▶ 1

H (c) Are all affiliates included? Yes No (if no attach a list See instructions)

H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No

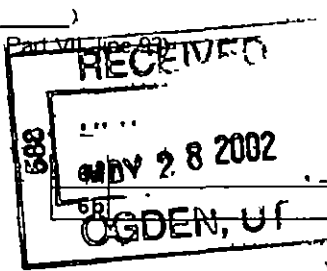
I Enter 4 digit group GEN ▶ 1761

M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	6,754,373		
b	Indirect public support	1b	2,167,186		
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ 8,921,559 noncash \$)	1d		8,921,559	
2	Program service revenue including government fees and contracts (from Part VII, line 49)	2		2,050,074	
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4		130,452	
5	Dividends and interest from securities	5		614,385	
6a	Gross rents				
b	Less rental expenses				
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		2,133,046	8a		
b	Less cost or other basis and sales expenses	2,691,194	8b		
c	Gain or (loss) (attach schedule) STATEMENT 1	-558,148	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	-558,148	
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	1,258,506		
b	Less direct expenses other than fundraising expenses	9b	270,252		
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	988,254
10a	Gross sales of inventory, less returns and allowances	10a	889,952		
b	Less cost of goods sold	10b	401,723		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	488,229
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			12,634,805
13	Program services (from line 44, column (B))	13			6,365,721
14	Management and general (from line 44, column (C))	14			577,257
15	Fundraising (from line 44, column (D))	15			622,653
16	Payments to affiliates (attach schedule) SEE STATEMENT 4	16			52,047
17	Total expenses (add lines 16 and 44, column (A))	17			7,617,678
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18			5,017,127
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19			23,494,482
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 5	20			-79,637
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			28,431,972



SCANNED JUN 26 '02

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b 8b 9b 10b or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)				
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	450,000	378,630	34,335	37,035
26	Other salaries and wages	2,937,016	2,471,206	224,094	241,716
27	Pension plan contributions	513,829	432,336	39,205	42,288
28	Other employee benefits	14,136	11,893	1,079	1,164
29	Payroll taxes	302,751	254,735	23,100	24,916
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	739,526	622,237	56,426	60,863
34	Telephone	66,564	56,007	5,079	5,478
35	Postage and shipping	85,102	71,605	6,493	7,004
36	Occupancy	339,707	285,829	25,920	27,958
37	Equipment rental and maintenance	241,927	203,557	18,459	19,911
38	Printing and publications	253,400	213,211	19,334	20,855
39	Travel	354,484	298,263	27,047	29,174
40	Conferences conventions and meetings	62,337	52,451	4,756	5,130
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	461,494	388,301	35,212	37,981
43	Other expenses not covered above (itemize)				
a	GENERAL LIABILITY INSURANCE	88,680	74,616	6,766	7,298
b	MISC EXPENSES	278,999	234,749	21,288	22,962
c	PROFESSIONAL FEES	147,951	124,484	11,289	12,178
d	RECOGNITION AWARDS	227,728	191,611	17,375	18,742
e					
44	Total functional expenses (add lines 22-43) Organizations completing columns (B) (D), carry these totals to lines 13-15	7,565,631	6,365,721	577,257	622,653

Joint Costs Check if you are following SOP 98 2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If Yes, enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? SEE STATEMENT 6	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a <u>CAMPING, DIRECT COSTS</u> _____ _____ _____ (Grants and allocations \$ _____)	1,046,490
b <u>ACTIVITIES, DIRECT COSTS</u> _____ _____ _____ (Grants and allocations \$ _____)	210,014
c <u>CAMPING, ACTIVITIES, TRAINING, CHARACTER BUILDING, TRAINING INDIRECT COSTS</u> _____ _____ _____ (Grants and allocations \$ _____)	685,612
d <u>MISC SCOUTING ACTIVITY COSTS</u> _____ _____ _____ (Grants and allocations \$ _____)	4,423,605
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	6,365,721

Part IV Balance Sheets (See instructions)

Note		(A)		(B)		
Where required attached schedules and amounts within the description column should be for end-of year amounts only		Beginning of year		End of year		
ASSETS	45 Cash – non interest bearing		77,136	45	99,697	
	46 Savings and temporary cash investments		2,953,143	46	3,405,104	
	47 a Accounts receivable	47 a	657,014			
	b Less allowance for doubtful accounts	47 b		226,297	47 c	657,014
	48 a Pledges receivable	48 a	930,301			
	b Less allowance for doubtful accounts	48 b		1,074,525	48 c	930,301
	49 Grants receivable			171,150	49	171,150
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			12,500	50	
	51 a Other notes & loans receivable (attach sch)	51 a				
	b Less allowance for doubtful accounts	51 b			51 c	
	52 Inventories for sale or use			37,161	52	50,991
	53 Prepaid expenses and deferred charges			69,225	53	95,389
	54 Investments – securities (attach schedule)			13,972,142	54	18,128,153
	55 a Investments – land, buildings, & equipment basis	55 a				
	b Less accumulated depreciation (attach schedule)	55 b			55 c	
56 Investments – other (attach schedule)				56		
57 a Land buildings, and equipment basis	57 a	11,703,641				
b Less accumulated depreciation (attach schedule)	57 b	5,488,485	5,511,863	57 c	6,215,156	
58 Other assets (describe ▶ <u>STATEMENT 7</u>)				58		
59 Total assets (add lines 45 through 58) (must equal line 74)			24,105,142	59	29,752,955	
LIABILITIES	60 Accounts payable and accrued expenses		156,446	60	938,456	
	61 Grants payable			61		
	62 Deferred revenue		40,411	62	81,121	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64 a Tax exempt bond liabilities (attach schedule)				64 a	
	b Mortgages and other notes payable (attach schedule)				64 b	
	65 Other liabilities (describe ▶ <u>SEE STATEMENT 8</u>)			413,803	65	301,406
66 Total liabilities (add lines 60 through 65)			610,660	66	1,320,983	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted		16,472,394	67	19,777,338	
	68 Temporarily restricted		6,752,102	68	8,384,648	
	69 Permanently restricted		269,986	69	269,986	
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds			70		
	71 Paid in or capital surplus, or land, building, and equipment fund			71		
	72 Retained earnings, endowment, accumulated income, or other funds			72		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)			23,494,482	73	28,431,972
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)			24,105,142	74	29,752,955

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part VI Other Information (See specific instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If Yes, attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If Yes, has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If Yes, attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81a	If Yes, enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If Yes, you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4) (5) or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
85c	Dues, assessments, and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	85g	N/A
85h	If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86a	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
86b	Gross receipts included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under Section 4911 <u>0</u> , Section 4912 <u>0</u> , Section 4955 <u>0</u>		
89b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If Yes, attach a statement explaining each transaction	89b	X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958		0
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>CALIFORNIA</u>		
90b	Number of employees employed in the pay period that includes March 12, 2001 (see instructions)	90b	98
91	The books are in care of <u>KENT W GIBBS</u> Telephone number <u>714 546-8558</u> Located at <u>3590 HARBOR GATEWAY NO., COSTA MESA, CA</u> ZIP + 4 <u>92626</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See instructions)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ACTIVITIES					376,878
b CAMPING					1,323,795
c MISCELLANEOUS					111,867
d PROJECT SALES					237,534
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	130,452	
96 Dividends & interest from securities			14	614,385	
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					-558,148
101 Net income or (loss) from special events					988,254
102 Gross profit or (loss) from sales of inventory					488,229
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				744,837	2,968,409
105 Total (add line 104, columns (B), (D), and (E))					3,713,246

Note Line 105 plus line 1d Part I should equal the amount on line 12 Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93, 104	USED TO COVER COSTS FOR BOY SCOUT CAMPING, CHARACTER BUILDING, AND MISC ACTIVITIES, LEADERSHIP, CITIZENSHIP AND TRAINING PROGRAMS TO HELP BOYS OF AMERICA

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note If Yes to (b), file Form 8870 and Form 4720 (see instructions)

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.

Date 5/20/02

AGENT

Schedule A
(Form 990 or 990-EZ)

**Organization Exempt Under
Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information - (See separate instructions)
Supplementary Information - (see separate instructions)

2001

Department of the Treasury
Internal Revenue Service

▶ Must be completed by the above organizations and attached to their Form 990 or 990-EZ.

Name of the Organization **BOY SCOUTS OF AMERICA
ORANGE COUNTY COUNCIL INC** Employer Identification Number **95-1727660**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions List each one if there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
CRAIG REIDE 22241 PERTH, LAKE FOREST	CAPITAL PROP DI 50	106,000	14,584	5,400
BRIAN CURTIS 8592 LATHORN, HUNTINGTON B	FIELD DIRECTOR 42	61,340	9,218	4,200
MARCOS NAVA 25391 CLASSIC, M V, CA	DIST DIRECTOR 42	60,899	9,439	4,200
SHARON BRETCHES 3660H S BEAR, SANTA ANA, CA	CONTROLLER 45	62,227	7,691	0
DAVID WALKER 11742 HOLLYOAK A, ALISO VI	LFL DIRECTOR 45	62,500	7,586	4,800
Total number of other employees paid over \$50,000 ▶	8			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities (See instructions)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities **▶ \$** N/A

(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking Yes, must complete Part VI B and attach a statement giving a detailed description of the lobbying activities

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is Yes, attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.)

3 X

4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (please check only **One** applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)
- 11 a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 11 b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 12 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 charitable, etc, 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) (Also complete the **Support Schedule** in Part IV A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	2,416,198	5,356,896	3,598,217	4,616,658	15,987,969
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	3,892,802	3,353,470	3,133,730	2,902,180	13,282,182
18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975	553,630	459,512	309,325	450,345	1,772,812
19 Net income from unrelated business activities not included in line 18	1,720,723	2,267,921	3,831,662	5,789,095	13,609,401
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	8,583,353	11,437,799	10,872,934	13,758,278	44,652,364
24 Line 23 minus line 17	4,690,551	8,084,329	7,739,204	10,856,098	31,370,182
25 Enter 1% of line 23	85,834	114,378	108,729	137,583	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 627,404
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts				26b 372,596
	c Total support for Section 509(a)(1) test Enter line 24, column (e)				26c 31,370,182
	d Add Amounts from column (e) for lines	18 1,772,812	19 13,609,401		26d 15,754,809
		22	26b 372,596		26e 15,615,373
	e Public support (line 26c minus line 26d total)				26e 15,615,373
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 49.78%
27 Organizations described on line 12	N/A				
	a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person' Do not file this list with your return Enter the sum of such amounts for each year				
	(2000)	(1999)	(1998)	(1997)	
	b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year				
	(2000)	(1999)	(1998)	(1997)	
	c Add Amounts from column (e) for lines	15	16		27c
		17	20	21	27d
	d Add Line 27a total and line 27b total				27e -
	e Public support (line 27c total minus line 27d total)				27e -
	f Total support for section 509(a)(2) test Enter amount from line 23, column (e)				27f 271
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h %
28 Unusual Grants	For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15				

Part V Private School Questionnaire (See instructions)
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement) ----- ----- -----		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered No to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered Yes to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed **Only** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures

(The term 'expenditures' means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table –		
If the amount on line 40 is –		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is –		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000	41	
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44 you must file Form 4720		

4 -Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

Yes	No	Amount

If Yes to any of the above, also attach a statement giving a detailed description of the lobbying activities

Schedule of Contributors

Supplementary information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

2001

Name of Organization	BOY SCOUTS OF AMERICA ORANGE COUNTY COUNCIL INC	Employer Identification Number	95-1727660
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Organization type (check one)

Filers of
Form 990 or 990 EZ

Section

- 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 box(es) for both the general rule and a special rule – see instructions)

General Rule –

- For organizations filing Form 990, 990 EZ, or 990 PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules –

- For a Section 501(c)(3) organization filing Form 990, or Form 990 EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)
- For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)
- For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to 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 Do not complete any of the Parts unless the general rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year) ▶ \$ _____

Caution Organizations that are not covered by the general rule and/or the special rules do not file Schedule B (Form 990, 990 EZ, or 990-PF) but **must** check the box in the heading of their Form 990 Form 990 EZ or on line 1 of their Form 990-PF to certify that they do not meet the filing requirements of Schedule B (Form 990 990 EZ or 990 PF)

BAA

Schedule B (Form 990, 990 EZ, or 990-PF) (2001)

Name of Organization

BOY SCOUTS OF AMERICA

Employer Identification Number

95-1727660

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 2,167,186	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
2		\$ 186,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
3		\$ 2,640,992	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
4		\$ 1,320,496	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)

Name of Organization

Employer Identification Number

BOY SCOUTS OF AMERICA

95-1727660

Part II Noncash Property

(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

Employer Identification Number

95-1727660

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year (Complete cols (a) through (e) and the following line entry)

For organizations completing Part III, enter total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (enter this information once - see instructions) ▶ \$

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

**STATEMENT 5
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

UNREALIZED LOSS ON INVESTMENTS

TOTAL \$ -79,637
\$ -79,637

**STATEMENT 6
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

THE BOY SCOUTS OF AMERICA WAS FOUNDED IN 1910 AND EXISTS TODAY TO SERVE OTHERS BY HELPING INSTILL VALUES IN YOUNG PEOPLE AND PREPARE THEM TO MAKE ETHICAL CHOICES DURING THEIR LIFETIME AND ACHIEVE THEIR FULL POTENTIAL COMMUNITY-BASED ORGANIZATIONS RECEIVE NATIONAL CHARTERS TO USE THE SCOUTING PROGRAM AS PART OF THEIR OWN YOUTH WORK IN THE ORANGE COUNTY BOY SCOUTS OF AMERICA THESE GROUPS IN OUR COUNCIL HAVE GOALS COMPATIBLE WITH THOSE OF THE BSA AND INCLUDE RELIGIOUS, EDUCATIONAL, CIVIC, FRATERNAL, BUSINESS AND LABOR GROUPS, GOVERNMENTS, CORPORATIONS, PROFESSIONAL ASSOCIATIONS AND CITIZENS' GROUPS OUR YOUTH PARTICIPATE IN EXCITING INDOOR/OUTDOOR ACTIVITIES FOR BOYS (AGES 7-14) AND FOR YOUNG MEN AND WOMEN (AGES 14-20) THEY ARE UNDER THE GUIDANCE OF TRAINED ADULT VOLUNTEERS, WHO HELP THEM DEVELOP THE LIFE SKILLS THEY NEED TO BECOME FUTURE LEADERS AND ACTIVE CITIZENS IN THEIR COMMUNITIES THESE SKILLS INCLUDE INTERDEPENDENCE, ETHICAL DECISION MAKING, CONFLICT RESOLUTION, SELF-ESTEEM, LITERACY SKILLS, VALUE SYSTEM, PERSONAL GROWTH, LEADERSHIP DEVELOPMENT, SEXUAL RESPONSIBILITY, POSITIVE PEER RELATIONSHIPS, SERVICE TO OTHERS, MENTORING SKILLS, DRUG AWARENESS EDUCATION, TEAMWORK, FITNESS, POSITIVE TEEN-ADULT RELATIONSHIPS, SCHOOL-TO-WORK SKILLS, EMERGENCY PREPAREDNESS, CHARACTER EDUCATION, AND MANY MORE OUR COUNCIL PROVIDES SERVICE TO ORANGE COUNTY SCOUTING YOUTH NATIONAL TOTALS ARE CLOSE TO FIVE MILLION MEMBERS, WITH OVER ONE MILLION ADULT VOLUNTEERS SCOUTING IS NATIONAL AND INTERNATIONAL ANY YOUTH OR LEADER IS ELIGABLE TO JOIN THE SCOUTING PROGRAM IF THEY ARE WILLING TO SUBSCRIBE TO THE BSA'S DECLARATION OF RELIGIOUS PRINCIPLE, THE POLICIES AND BYLAWS OF THE BOY SCOUTS OF AMERICA, AND THE AGE/GRADE JOINING REQUIREMENTS OUR COUNCIL IS AN IRC SECTION 501(C)(3) NON-PROFIT ORGANIZATION FUNDED BY MANY DIFFERENT SOURCES THESE SOURCES PROVIDE NEEDED INCOME TO SUPPORT THE COUNTY OF ORANGE, CALIFORNIA YOUTH AND LEADERS THAT WE SERVE FULL TIME OUR COLLEGE-EDUCATED AND TRAINED PROFESSIONAL STAFF MANAGES OUR VOLUNTEERS ANNUALLY TO PROVIDE LEADERSHIP DEVELOPMENT, OPERATION OF COUNCIL FACILITIES AND NEEDED SPECIALIZED PROGRAMS WE RECEIVE INCOME FROM TEN AREAS ANNUAL FRIENDS OF SCOUTING CAMPAIGN, PROJECT SALES, ACTIVITIES, OUTDOOR EDUCATIONAL ENVIRONMENTAL FACILITIES, UNITED WAY, AND INVESTMENTS AN AUDIT IS HELD EACH YEAR, REQUESTED BY OUR COUNCIL VOLUNTEER EXECUTIVE BOARD AS PART OF OUR POLICY OF SOLID FISCAL MANAGEMENT PRACTICES

**STATEMENT 7
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT**

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 1,493,993	\$ 0	\$ 1,493,993
BUILDINGS	7,038,616	0	7,038,616
IMPROVEMENTS	2,085,158	0	2,085,158
LAND	1,085,874		1,085,874

BOY SCOUTS OF AMERICA
ORANGE COUNTY COUNCIL INC.

95-1727660

STATEMENT 7 (CONTINUED)
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC	BOOK VALUE
MISCELLANEOUS	\$ 0	\$ 5,488,485	\$ -5488485
TOTAL	<u>\$ 11703641</u>	<u>\$ 5,488,485</u>	<u>\$ 6,215,156</u>

STATEMENT 8
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

CUSTODIAN ACCOUNTS	\$ 294,527
LEASES, SALES TAX & MISC PAYABLES	6,879
TOTAL	<u>\$ 301,406</u>

STATEMENT 9
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

NET ASSETS RELEASED FROM RESTRICTIONS	\$ 536,640
TOTAL	<u>\$ 536,640</u>

STATEMENT 10
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

CHANGES IN TEMPORARILY RESTRICTED ASSETS	\$ 2,169,186
TOTAL	<u>\$ 2,169,186</u>

STATEMENT 11
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
KENT W GIBBS 31752 VIA PERDIZ COTO CAZA, CA 92679	SCOUT EXEC 46	\$ 205,000	\$ 10,200	\$ 4,800
JASON STEIN 11705 ALLEN TUSTIN, CA 92782	DIR FIELD SERV 42	95,000	5,700	4,800

STATEMENT 11 (CONTINUED)
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
MICHAEL MANNING 31661 VIA QUIXOTE SAN JUAN CAPISTRANO, CA 92675	TREASURER AS NEEDED	\$ 0	\$ 0	\$ 0
JOHN FULLERTON 14122 CHAGALL DRIVE IRVINE CA 92606	DIRECTOR 42	75,000	4,501	4,800
BRETT BRECK 319 ARGONNE LONG BEACH, CA 90814	DIRECTOR 45	75,000	4,501	4,800
	TOTAL	<u>\$ 450,000</u>	<u>\$ 24,902</u>	<u>\$ 19,200</u>

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6 month extension — check this box and complete Part I only

All other corporations (including Form 990 C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization BOY SCOUTS OF AMERICA ORANGE COUNTY COUNCIL INC	Employer Identification Number 95-1727660
	Number Street and Room or Suite Number If a P O Box see instructions 3590 HARBOR GATEWAY NORTH	
	City Town or Post Office For a foreign address see instructions COSTA MESA, CA 92626	State ZIP Code

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990 BL | <input type="checkbox"/> Form 990 T (Section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990 EZ | <input type="checkbox"/> Form 990 T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990 PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- 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) 1761 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 EINs of all members the extension will cover

1 I request an automatic 3 month (6 month, for **990-T corporation**) extension of time until 8/15, 20 02, to file the exempt organization return for the organization named above The extension is for the organization's return for

- calendar year 20 01 or
- tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ 0

b If this application is for Form 990 PF or 990 T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit \$ 0

c **Balance Due** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ 0

Signature and Verification

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 and that I am authorized to prepare this form

Signature Kathryn Susan Title Partner Date 5/15/02
 BAA For Paperwork Reduction Act Notice, see instructions Sprouland & Associates, Inc Form 8868 (12 2000)