

Return of Organization Exempt from Income Tax

2002

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 2002 calendar year, or tax year beginning , 2002, and ending

- 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) _____

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

- 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 GEN **1761**
- M** Check if the organization is not required to attach Schedule B (Form 990, 990 EZ, or 990 PF)

G Web site N/A

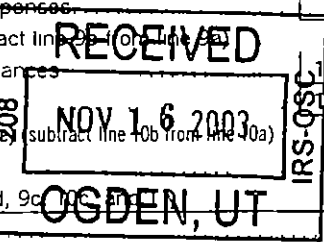
J Organization type (check only one) 501(c) **3** (insert no) 4947(a)(1) or 527

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 **13,827,892**

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	2,811,328	
	b Indirect public support	1b	450,159	
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ 3,261,487 noncash \$ _____)	1d		3,261,487
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		2,063,556
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		45,565
5	Dividends and interest from securities	5		549,297
6a	Gross rents	6a		
	b Less rental expenses	6b		
	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
		5,485,473	8a	
		6,717,165	8b	
		-1,231,692	8c	
	d Net gain or (loss) (combine line 8c columns (A) and (B))	8d		-1,231,692
9	Special events and activities (attach schedule)			
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	1,382,193	
		9b	312,121	
		9c		1,070,072
10a	Gross sales of inventory less returns and allowances	10a	1,040,321	
		10b	440,992	
		10c		599,329
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		6,357,614
13	Program services (from line 44, column (B))	13		6,416,195
14	Management and general (from line 44, column (C))	14		735,910
15	Fundraising (from line 44, column (D))	15		718,596
16	Payments to affiliates (attach schedule)	16	SEE STATEMENT 4	58,572
17	Total expenses (add lines 16 and 44, column (A))	17		7,929,273
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		-1,571,659
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		28,431,972
20	Other changes in net assets or fund balances (attach explanation)	20	SEE STATEMENT 5	-630,907
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		26,229,406



NOV 25 03

EXPENSES

6/9

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 \$ _____)	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc.	25	651,600	531,184	60,925	59,491
26 Other salaries and wages	26	2,814,778	2,294,608	263,181	256,989
27 Pension plan contributions	27	546,265	445,315	51,076	49,874
28 Other employee benefits	28	3,890	3,171	364	355
29 Payroll taxes	29	335,314	273,348	31,352	30,614
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	779,807	635,699	72,912	71,196
34 Telephone	34	61,274	49,951	5,729	5,594
35 Postage and shipping	35	72,972	59,487	6,823	6,662
36 Occupancy	36	483,718	394,327	45,228	44,163
37 Equipment rental and maintenance	37	231,635	188,829	21,658	21,148
38 Printing and publications	38	218,522	178,139	20,432	19,951
39 Travel	39	333,647	271,989	31,196	30,462
40 Conferences, conventions, and meetings	40	120,065	97,877	11,226	10,962
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	469,061	382,379	43,857	42,825
43 Other expenses not covered above (itemize)					
a MISC EXPENSES	43a	194,054	158,190	18,143	17,721
b PROFESSIONAL FEES	43b	207,828	169,421	19,432	18,975
c RECOGNITION AWARDS	43c	262,260	213,795	24,521	23,944
d GENERAL LIABILITY INSURANCE	43d	84,011	68,486	7,855	7,670
e	43e				
44 Total functional expenses (add lines 22-43) Organizations completing columns (B), (C), (D) carry these totals to lines 13, 15	44	7,870,701	6,416,195	735,910	718,596

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 \$ _____)	1,062,706
b <u>ACTIVITIES, DIRECT COSTS</u> _____ _____ (Grants and allocations \$ _____)	307,378
c <u>CAMPING, ACTIVITIES, TRAINING, CHARACTER BUILDING, TRAINING INDIRECT COSTS</u> _____ _____ (Grants and allocations \$ _____)	740,196
d <u>MISC SCOUTING ACTIVITY COSTS</u> _____ _____ (Grants and allocations \$ _____)	4,305,915
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	6,416,195

Part IV Balance Sheets (See Instructions)

Note				(A)		(B)	
				Beginning of year		End of year	
ASSETS	45	Cash – non interest bearing		99,697	45	75,122	
	46	Savings and temporary cash investments		3,405,104	46	3,198,938	
	47a	47a	Accounts receivable	13,624			
		47b	b Less allowance for doubtful accounts		657,014	47c	13,624
	48a	48a	Pledges receivable	1,571,265			
		48b	b Less allowance for doubtful accounts		930,301	48c	1,571,265
	49	Grants receivable		171,150	49	171,150	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50		
	51a	51a	Other notes & loans receivable (attach sch)				
		51b	b Less allowance for doubtful accounts			51c	
	52	Inventories for sale or use		50,991	52	50,074	
	53	Prepaid expenses and deferred charges		95,389	53	112,164	
	54	Investments – securities (attach schedule)		18,128,153	54	14,864,490	
	55a	55a	Investments – land, buildings, & equipment basis				
		55b	b Less accumulated depreciation (attach schedule)			55c	
56	Investments – other (attach schedule)			56			
57a	57a	Land buildings and equipment basis	12,722,778				
	57b	b Less accumulated depreciation (attach schedule) STATEMENT 7	5,957,547	6,215,156	57c	6,765,231	
58	Other assets (describe ▶ _____)			58			
59	Total assets (add lines 45 through 58) (must equal line 74)		29,752,955	59	26,822,058		
LIABILITIES	60	Accounts payable and accrued expenses		938,456	60	62,858	
	61	Grants payable			61		
	62	Deferred revenue		81,121	62	78,273	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a	Tax exempt bond liabilities (attach schedule)			64a		
		64b	b Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe ▶ SEE STATEMENT 8)		301,406	65	451,521	
66	Total liabilities (add lines 60 through 65)		1,320,983	66	592,652		
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		19,777,338	67	21,592,076	
	68	Temporarily restricted		8,384,648	68	4,367,344	
	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, column (B) must equal line 21)		28,431,972	73	26,229,406	
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)		29,752,955	74	26,822,058	

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	5,686,668
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$ -779,695		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	SEE STM 9 \$ 1,596,296		
	Add amounts on lines (1) through (4)	b	816,601
c	Line a minus line b	c	4,870,067
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	SEE STM 10 \$ 1,487,547		
	Add amounts on lines (1) and (2)	d	1,487,547
e	Total revenue per line 12, Form 990 (line c plus line d)	e	6,357,614

a	Total expenses and losses per audited financial statements	a	7,929,273
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	7,929,273
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	7,929,273

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
KENT W GIBBS 31752 VIA PERDIZ COTO CAZA, CA 92679	SCOUT EXEC 49	225,000	38,005	4,800
JASON STEIN 11705 ALLEN TUSTIN, CA 92782	DIR FIELD SERV 45	102,600	21,438	4,800
DAVID WALKER 11742 WEMPLY RD ROSSMOOR, CA 90720	DIRECTOR 46	105,000	21,830	4,800
MICHAEL MANNING 31661 VIA QUIXOTE SAN JUAN CAPISTRANO, CA 9267	TREASURER AS NEEDED	0	0	0.
JOHN FULLERTON 14122 CHAGALL DRIVE IRVINE, CA 92606	DIRECTOR 50	95,000	19,065	4,800
BRETT BRECK 319 ARGONNE LONG BEACH, CA 90814	DIRECTOR 42	100,000	20,626.	4,800

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

Yes No

If "Yes," attach schedule - see instructions

Part VI Other Information (See 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	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)		
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 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	N/A	
85d	Section 162(e) lobbying and political expenditures	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	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?	N/A	
86a	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	N/A	
86b	Gross receipts, included on line 12, for public use of club facilities	N/A	
87a	501(c)(12) organizations Enter a Gross income from members or shareholders	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.)	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		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0, section 4912 ▶ 0, section 4955 ▶ 0		
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		X
89c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
89d	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 ▶ CALIFORNIA		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)		89
91	The books are in care of ▶ KENT W GIBBS Telephone number ▶ 714 546-8558 Located at ▶ 3590 HARBOR GATEWAY NO, COSTA MESA, CA ZIP + 4 ▶ 92626		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax exempt interest received or accrued during the tax year	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 PROJECT SALES					148,316
b CAMPING					1,382,065
c ACTIVITIES					509,569
d MISCELLANEOUS					23,606
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	45,565	
96 Dividends & interest from securities			14	549,297	
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					-1,231,692
101 Net income or (loss) from special events					1,070,072
102 Gross profit or (loss) from sales of inventory					599,329
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				594,862	2,501,265
105 Total (add line 104, columns (B), (D), and (E))					3,096,127

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 11/12/03

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)

2002

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 and deferred compensation	(e) Expense account and other allowances
CRAIG REIDE ----- 22241 PERTH, LAKE FOREST	CAPITAL PROP DI 45	84,900	19,573	4,050
RUSSELL ETZENHOUSER ----- 3590 HARBOR GATEWAY NO, COSTA MESA,	FIELD DIRECTOR 53	63,702	14,349	4,200
MARCOS NAVA ----- 25391 CLASSIC, M V , CA	ASST DIR FIELD 47	63,943	15,907	4,200
BILL GRENNELL ----- 3590 HARBOR GATEWAY NO, COSTA MESA	OFFICE MANAGER 60	63,334	13,101	4,200
JIM PETERSON ----- 3590 HARBOR GATEWAY NO, COSTA MESA	VENTURING DIR 65	61,950	13,643	4,200
Total number of other employees paid over \$50,000 ▶	7			

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 ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI A, or line 1 of Part VI B) 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		X
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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?	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)(ii) 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	8,921,559	2,416,198	5,356,896	3,598,217	20,292,870
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	4,198,532	3,892,802.	3,353,470	3,133,730	14,578,534
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	744,837	553,630	459,512	309,325	2,067,304
19 Net income from unrelated business activities not included in line 18	-558,148	30,655	33,772	3,831,662	3,337,941
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	13,306,780	6,893,285	9,203,650	10,872,934	40,276,649
24 Line 23 minus line 17	9,108,248	3,000,483	5,850,180	7,739,204	25,698,115
25 Enter 1% of line 23	133,068	68,933.	92,037	108,729	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 513,962
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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b 3,419,602
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 25,698,115
d Add: Amounts from column (e) for lines	18 2,067,304	19 3,337,941			26d 8,824,847
	22	26b 3,419,602			26e 16,873,268
e Public support (line 26c minus line 26d total)					26f 65.66%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
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.	(2001) _____ (2000) _____ (1999) _____ (1998) _____				
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.	(2001) _____ (2000) _____ (1999) _____ (1998) _____				
c Add: Amounts from column (e) for lines	15 _____	16 _____			27c _____
	17 _____	20 _____	21 _____		
d Add: Line 27a total _____ and line 27b total _____					27d _____
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 _____
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 1998 through 2001, 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.)			

34 a	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 401 through 405 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		
\$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) 2002	(b) 2001	(c) 2000	(d) 1999	(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

BOY SCOUTS OF AMERICA
ORANGE COUNTY COUNCIL INC

95-1727660

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALESPUBLICLY TRADED SECURITIESGROSS SALES PRICE 5,485,473
COST OR OTHER BASIS 6,717,165TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ -1,231,692TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ -1,231,692STATEMENT 2
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

<u>SPECIAL EVENTS</u>	<u>GROSS RECEIPTS</u>	<u>LESS CONTRI- BUTIONS</u>	<u>GROSS REVENUE</u>	<u>LESS DIRECT EXPENSES</u>	<u>NET INCOME (LOSS)</u>
CONSTRUCTION LUNCHEON	326,000	0	326,000	34,878	291,122
CINGULAR GOLF CLASSIC	276,400	0	276,400	110,493	165,907
STARS & STRIPES	270,687	0	270,687	44,325	226,362
TOYOTA LEXUS GOLF	509,106	0	509,106	122,425	386,681
TOTAL	<u>\$ 1382193</u>	<u>\$ 0</u>	<u>\$ 1382193</u>	<u>\$ 312,121</u>	<u>\$ 1,070,072</u>

STATEMENT 3
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

SALE OF PRODUCT/SUPPLIES	\$ 1,040,321
GROSS SALES	<u>\$ 1,040,321</u>
LESS RETURNS & ALLOWANCES	0
NET SALES	<u>\$ 1,040,321</u>
LESS COST OF GOODS SOLD	440,992
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ 599,329</u>

STATEMENT 4
FORM 990, PART I, LINE 16
PAYMENTS TO AFFILIATES

<u>NAME AND ADDRESS</u>	<u>PURPOSE OF PAYMENT</u>	<u>AMOUNT</u>
BOY SCOUT NATIONAL OFFICE		\$ 58,572
	TOTAL	<u>\$ 58,572</u>

BOY SCOUTS OF AMERICA
ORANGE COUNTY COUNCIL INC

95-1727660

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

UNREALIZED LOSS ON INVESTMENTS		\$	-630,907
	TOTAL	\$	<u>-630,907</u>

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 ELIGIBLE 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	7,425,591	0	7,425,591
IMPROVEMENTS	2,717,320	0	2,717,320
LAND	1,085,874		1,085,874

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

CATEGORY	BASIS	ACCUM DEPREC	BOOK VALUE
MISCELLANEOUS	\$ 0	\$ 5,957,547	\$ -5,957,547
TOTAL	<u>\$ 12,722,778</u>	<u>\$ 5,957,547.</u>	<u>\$ 6,765,231.</u>

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

CUSTODIAN ACCOUNTS	\$ 444,702
LEASES, SALES TAX & MISC PAYABLES	6,819
TOTAL	<u>\$ 451,521</u>

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

NET ASSETS RELEASED FROM RESTRICTIONS	\$ 1,596,296
TOTAL	<u>\$ 1,596,296</u>

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

CHANGES IN TEMPORARILY RESTRICTED ASSETS	\$ 1,487,547
TOTAL	<u>\$ 1,487,547</u>

	MARKET VALUE/ % TOTAL	BOOK VALUE % TOTAL	EST ANNUAL INC/ YIELD AT MARKET
TOTAL CASH & CASH EQUIVALENT	139,060 01 94 %	139,060 01 97 %	1,457 35 1 05
TOTAL TAXABLE FIXED INCOME	7,540,275 61 50 73 %	7,035,138 66 48 97 %	423,106 30 5 61
TOTAL COMMON STOCKS	6,584,209 01 44 29 %	6,555,022 99 45 62 %	92,207 54 1 40
TOTAL INTERNATIONAL STOCKS	600,851 79 4 04 %	638,084 06 4 44 %	1,281 52 21
TOTAL ASSETS	14,864,396 42 100 00 %	14,367,305 72 100 00 %	518,052 71 3 49
INCOME CASH	00 00 %	00 00 %	
PRINCIPAL CASH	93 16 00 %	93 16 00 %	
GRAND TOTAL ASSETS	14,864,489 58 100 00 %	14,367,398 88 100 00 %	518,052 71 3 49

ACCOUNT BO-YSCO-UT CONSOLIDATED FEES AND STATEMENTS FOR
ORANGE COUNTY COUNCIL OF THE
BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL YIELD AT INCOME MARKET
-- CASH & CASH EQUIVALENT --					
-- MONEY MARKET - TAXABLE --					
54,054 320	09248U59	54,054 32	36	54,054 32	566 49 1 05
BLACKROCK PROVIDENT TEMPFUND DOLLAR					
** INCLUDES 53,922 270 UNITS HELD BY A/C 30-2170-00					
** INCLUDES 132 050 UNITS HELD BY A/C 30-2170-01					
85,005 690	09248U59	85,005 69	57	85,005 69	890 86 1 05
BLACKROCK PROVIDENT TEMPFUND DOLLAR					
** INVESTED INCOME **					
** INCLUDES 80,456 UNITS HELD BY A/C 30-2170-00					
** INCLUDES 4,549 690 UNITS HELD BY A/C 30-2170-01					
TOTAL MONEY MARKET - TAXABLE		139,060 0	94	139,060 01	1,457 35 1 05
-- TAXABLE FIXED INCOME --					
-- U S GOVERNMENT SECURITIES --					
2,453 709	02508160	12/31/02	26,745 43	18	26,176 16 1,455 05 5 44
AMERICAN CENTURY GINNIE MAE FUND					
** INCLUDES 2,453 709 UNITS HELD BY A/C 30-2170-01					
2,405 448	86334430	12/31/02	26,796 69	18	25,545 86 1,216 07 4 54
STRONG GOVERNMENT SECS FUND CL I					
** INCLUDES 2,405 448 UNITS HELD BY A/C 30-2170-01					
500,000	31359MEX	12/31/02	538,920 00	3 63	500,877 50 32,500 00 6 03
F N M A					
DTD 08/06/99 6 50% DUE 08/15/04					
** INCLUDES 500,000 UNITS HELD BY A/C 30-2170-00					
750,000	31364BLK	12/31/02	835,297 50	5 62	795,518 78 48,000 00 5 75
F N M A (MTN)					
DTD 09/27/95 6 40% DUE 09/27/05					
** INCLUDES 750,000 UNITS HELD BY A/C 30-2170-00					

ACCOUNT BO-YSCO-UT

 CONSOLIDATED FEES AND STATEMENTS FOR
 ORANGE COUNTY COUNCIL OF THE
 BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL INCOME	YIELD AT MARKET
500,000 FEDERAL HOME LOAN BANK DTD 07/15/99 6 375% DUE 08/15/06 ** INCLUDES 600,000 UNITS HELD BY A/C 30-2170-00	3133M9FD 12/31/02	677,628 00	4 56	597,774 00	38,250 00	5 64
1,140,000 FEDERAL HOME LOAN BANK DTD 3/26/97 6 945% DUE 3/26/07 ** INCLUDES 1,140,000 UNITS HELD BY A/C 30-2170-00	3133M02N 12/31/02	1,324,543 20	8 91	1,207,567 80	79,173 00	5 98
300,000 FEDERAL HOME LOAN BANK DTD 09/02/98 5 80% DUE 09/02/08 ** INCLUDES 300,000 UNITS HELD BY A/C 30-2170-00	3133M5JV 12/31/02	337,782 00	2 27	290,667 00	17,400 00	5 15
1,000,000 FEDERAL HOME LOAN MORTGAGE CORP DTD 10/13/98 5 125% DUE 10/15/08 ** INCLUDES 1,000,000 UNITS HELD BY A/C 30-2170-00	3134A2UJ 12/31/02	1,090,630 00	7 34	1,010,280 00	51,250 00	4 70
500,000 FEDERAL HOME LOAN MORTGAGE CORP DTD 3/12/99 5 75% DUE 3/15/09 ** INCLUDES 500,000 UNITS HELD BY A/C 30-2170-00	3134A3EM 12/31/02	561,405 00	3 78	514,400 00	28,750 00	5 12
TOTAL U S GOVERNMENT SECURITIES		5,419,747 82	.36 46	4,968,807 10	297,994 12	5 50
-- CORPORATE BONDS --						
1,240 296 VANGUARD SHORT TERM CORP FUND ** INCLUDES 1,240 296 UNITS HELD BY A/C 30-2170-01	92203140 12/31/02	13,382 79	09	13,221 56	737 18	5 51
500,000 SALOMON SMITH BARNEY HLD DTD 05/14/98 6 25% DUE 05/15/03 ** INCLUDES 500,000 UNITS HELD BY A/C 30-2170-00	79549BCL 12/31/02	508,340 00	3 42	498,855 00	31,250 00	6 15
500,000 FORD MOTOR CREDIT CO DTD 02/23/99 5 75% DUE 02/23/04	345397SH 12/31/02	507,885 00	3 42	500,275 00	28,750 00	5 66

ACCOUNT BO-YSCO-UT CONSOLIDATED FEES AND STATEMENTS FOR
ORANGE COUNTY COUNCIL OF THE
BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	ACCT	BOOK VALUE	EST ANNUAL INCOME	YIELD AT MARKET
** INCLUDES 500,000 UNITS HELD BY A/C 30-2170-00						
500,000 ASSOCIATES CORP NA DTD 06/09/95 6 625% DUE 06/15/05	046003FF 12/31/02	544,250.00	3 66	533,360.00	33,125.00	6.09
** INCLUDES 500,000 UNITS HELD BY A/C 30-2170-00						
500,000 LEHMAN BROS HOLDINGS DTD 05/10/01 6 25% DUE 05/15/06	524908DD 12/31/02	546,670.00	3 68	520,620.00	31,250.00	5.72
** INCLUDES 500,000 UNITS HELD BY A/C 30-2170-00						
TOTAL CORPORATE BONDS		2,120,527.79	14 27	2,066,331.56	125,112.18	5.90
TOTAL TAXABLE FIXED INCOME		7,540,275.61	50 73	7,035,138.66	423,106.30	5.61
-- COMMON STOCKS --						
-- AEROSPACE/DEFENSE --						
2,275 HONEYWELL INTERNATIONAL INC ** INCLUDES 2,275 UNITS HELD BY A/C 30-2170-00	43851610 12/31/02	54,600.00	37	65,721.71	1,706.25	3.13
-- AUTOMOBILE --						
675 JOHNSON CONTROLS INC ** INCLUDES 675 UNITS HELD BY A/C 30-2170-00	47836610 12/31/02	54,114.75	36	56,336.09	972.00	1.80
-- FINANCIAL --						
2,475 AMERICAN INTL GROUP ** INCLUDES 2,475 UNITS HELD BY A/C 30-2170-00	02687410 12/31/02	143,178.75	96	129,525.50	465.30	3.2
2,925 BB&T CORP ** INCLUDES 2,925 UNITS HELD BY A/C 30-2170-00	05493710 12/31/02	108,195.75	73	110,894.89	3,627.00	3.35
2,325 BANK OF AMERICA CORP	06050510 12/31/02	161,750.25	1 09	155,123.32	5,952.00	3.68

ACCOUNT BO-YSCO-UT CONSOLIDATED FEES AND STATEMENTS FOR
ORANGE COUNTY COUNCIL OF THE
BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL INCOME	YIELD AT MARKET
** INCLUDES 2,325 UNITS HELD BY A/C 30-2170-00						
5,325 CITIGROUP INC	17296710 12/31/02	187,386 75	1 26	182,072 38	3,834 00	2 05
** INCLUDES 5,325 UNITS HELD BY A/C 30-2170-00						
2,325 FREDDIE MAC	31340030 12/31/02	137,291 25	92	144,646 75	2,046 00	1 49
** INCLUDES 2,325 UNITS HELD BY A/C 30-2170-00						
2,575 M B I A INC	55262C10 12/31/02	112,939 50	76	126,387 12	1,751 00	1 55
** INCLUDES 2,575 UNITS HELD BY A/C 30-2170-00						
5,639 MBNA CORP	55262L10 12/31/02	107 253 78	72	73,544 37	1,578 92	1 47
** INCLUDES 5,639 UNITS HELD BY A/C 30-2170-00						
1,275 MERRILL LYNCH & CO	59018810 12/31/02	48 386 25	33	43,642 46	816 00	1 69
** INCLUDES 1,275 UNITS HELD BY A/C 30-2170-00						
2,115 SOUTHTRUST CORP	84473010 12/31/02	52,557 75	35	54,114 81	1,438 20	2 74
** INCLUDES 2,115 UNITS HELD BY A/C 30-2170-00						
3,475 WELLS FARGO COMPANY	94974610 12/31/02	162,873 25	1 10	128,634 44	3,892 00	2 39
** INCLUDES 3,475 UNITS HELD BY A/C 30-2170-00						
TOTAL FINANCIAL		1,221,813 28	8 22	1,148,586 04	25,400 42	2 08
-- COMPUTER SOFTWARE & SERVICES --						
3,200 FIRST DATA CORP	31996310 12/31/02	113,312 00	76	56,605 63	256 00	23
** INCLUDES 3,200 UNITS HELD BY A/C 30-2170-00						
4,325 MICROSOFT CORP	59491810 12/31/02	223,602 50	1 50	127,949 00		
** INCLUDES 4 325 UNITS HELD BY A/C 30-2170-00						

ACCOUNT BO-YSCO-UT CONSOLIDATED FEES AND STATEMENTS FOR
ORANGE COUNTY COUNCIL OF THE
BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL YIELD AT INCOME MARKET
4,900 ORACLE SYSTEMS CORP 68389X10	12/31/02	52,920 00	36	50,737 34	
** INCLUDES 4,900 UNITS HELD BY A/C 30-2170-00					
TOTAL COMPUTER SOFTWARE & SERVICES		389,834 50	2 62	235,291 97	256 00 07
-- CHEMICALS --					
1,900 DU PONT (E I) DE NEMOURS 26353410	12/31/02	80,560 00	54	77,911 40	2,660 00 3 30
** INCLUDES 1,900 UNITS HELD BY A/C 30-2170-00					
1,200 PPG INDS INC 69350610	12/31/02	60,180 00	40	67,757 04	2,064 00 3 43
** INCLUDES 1,200 UNITS HELD BY A/C 30-2170-00					
TOTAL CHEMICALS		140,740 00	95	145,668 44	4,724 00 3 36
-- ELECTRIC EQUIP & SEMIS --					
3,275 APPLIED MATERIALS INC 03822210	12/31/02	42,673 25	29	62,066 33	
** INCLUDES 3,275 UNITS HELD BY A/C 30-2170-00					
7,275 CISCO SYSTEMS COMMON 17275R10	12/31/02	95,302 50	64	95,711 20	
** INCLUDES 7,275 UNITS HELD BY A/C 30-2170-00					
5,775 GENERAL ELECTRIC COMPANY 36960410	12/31/02	140,621 25	95	206,634 94	4,389 00 3 12
** INCLUDES 5,775 UNITS HELD BY A/C 30-2170-00					
2,925 HEWLETT PACKARD CO 42823610	12/31/02	50,778 00	34	52,238 61	936 00 1 84
** INCLUDES 2,925 UNITS HELD BY A/C 30-2170-00					
5,500 INTEL CORP 45814010	12/31/02	85,635 00	58	108,693 49	440 00 51
** INCLUDES 5,500 UNITS HELD BY A/C 30-2170-00					

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UNITS/          PRICE          MARKET VALUE  % ACCT  BOOK VALUE          EST ANNUAL YIELD AT
DESCRIPTION     DATE                               -----  -----  -----  INCOME    MARKET
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975             45920010      12/31/02      75,562 50      51      74,258 06          585 00    77
IBM CORP
** INCLUDES 975 UNITS HELD BY A/C 30-2170-00

2,875          88250810      12/31/02      43,153 75      29      61,452 41          244 38    57
TEXAS INSTRUMENTS
** INCLUDES 2,875 UNITS HELD BY A/C 30-2170-00

2,275          98391910      12/31/02      46,865 00      32      66,191 67
XILINX INC
** INCLUDES 2,275 UNITS HELD BY A/C 30-2170-00

-----
TOTAL ELECTRIC EQUIP & SEMIS          580,591 25      3 91      727,246 71          6,594 38    1 14

-- FOOD/BEVERAGE --

2,800          19121610      12/31/02      122,752 00      83      146,729 50          2,240 00    1 82
COCA COLA CO
** INCLUDES 2,800 UNITS HELD BY A/C 30-2170-00

2,100          37033410      12/31/02      98,595 00      66      93,237 89          2,310 00    2 34
GENERAL MILLS INC
** INCLUDES 2,100 UNITS HELD BY A/C 30-2170-00

4,600          71344810      12/31/02      194,212 00      1 31      190,084 87          2,760 00    1 42
PEPSICO INC
** INCLUDES 4,600 UNITS HELD BY A/C 30-2170-00

-----
TOTAL FOOD/BEVERAGE          415,559 00      2 80      430,052 26          7,310 00    1 76

-- ENTERTAINMENT --

3,625          25468710      12/31/02      59,123 75      40      89,081 73          761 25    1 29
THE WALT DISNEY CO
** INCLUDES 3,625 UNITS HELD BY A/C 30-2170-00

2,525          85524410      12/31/02      51,459 50      35      51,470 36
STARBUCKS CORP
** INCLUDES 2,525 UNITS HELD BY A/C 30-2170-00

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ACCOUNT BO-YSCO-UT CONSOLIDATED FEES AND STATEMENTS FOR
ORANGE COUNTY COUNCIL OF THE
BOY SCOUTS OF AMERICA

NITS/ DESCRIPTION		PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL YIELD AT INCOME MARKET	
2,400	IACOM INC - CL B	92552430	97,824 00	66	95,708 88		
** INCLUDES 2,400 UNITS HELD BY A/C 30-2170-00							
TOTAL ENTERTAINMENT			208,407 25	1 40	236,260 97	761 25	37
- HEALTH & PHARMACEUTICALS -							
3,975	JOHNSON & JOHNSON INC	47816010	213,497 25	1 44	153,460 00	3,259 50	1 53
** INCLUDES 3,975 UNITS HELD BY A/C 30-2170-00							
1,925	JILLY (ELI) & CO	53245710	122,237 50	82	129,485 65	2,579 50	2 11
** INCLUDES 1,925 UNITS HELD BY A/C 30-2170-00							
2,350	MERCK & CO INC	58933110	133,033 50	89	124,275 69	3,384 00	2 54
** INCLUDES 2,350 UNITS HELD BY A/C 30-2170-00							
7,125	PFIZER INC	71708110	217,811 25	1 47	239,671 96	4,275 00	1 96
** INCLUDES 7,125 UNITS HELD BY A/C 30-2170-00							
4,500	WYETH	98302410	168,300 00	1 13	194,005 45	4,140 00	2 46
** INCLUDES 4,500 UNITS HELD BY A/C 30-2170-00							
TOTAL HEALTH & PHARMACEUTICALS			854,879 50	5 75	840,898 75	17,638 00	2 06
-- HOUSEHOLD --							
2,075	PROCTER & GAMBLE	74271810	178,325 50	1 20	132,428 23	3,403 00	1 91
** INCLUDES 2,075 UNITS HELD BY A/C 30-2170-00							
-- OIL --							
2,250	CHEVRONTEXACO CORP	16676410	149,580 00	1 01	175,326 08	6,300 00	4 21
** INCLUDES 2,250 UNITS HELD BY A/C 30-2170-00							

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ACCOUNT BO-YSCO-UT

CONSOLIDATED FEES AND STATEMENTS FOR
ORANGE COUNTY COUNCIL OF THE
BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL INCOME	YIELD AT MARKET
7,125 EXXON MOBIL CORPORATION ** INCLUDES 7,125 UNITS HELD BY A/C 30-2170-00	30231G10 12/31/02	248,947 50	1 67	192,680 65	6,555 00	2 63
TOTAL OIL		398,527 50	2 68	368,006 73	12,855 00	3 23
- RETAIL STORES -						
3,825 MODERATED DEPARTMENT STORES ** INCLUDES 3,825 UNITS HELD BY A/C 30-2170-00	31410H10 12/31/02	110,007 00	74	154,040 03		
3,925 HOME DEPOT INC ** INCLUDES 3,925 UNITS HELD BY A/C 30-2170-00	43707610 12/31/02	94 278 50	63	128,491 11	942 00	1 00
3,600 WAL-MART STORES INC ** INCLUDES 3,600 UNITS HELD BY A/C 30-2170-00	93114210 12/31/02	181 836 00	1 22	162,720 09	1,080 00	59
TOTAL RETAIL STORES		386,121 50	2 60	445 251 23	2,022 00	52
- TRANSPORTATION -						
2,150 BURLINGTON NORTHERN SANTA FE ** INCLUDES 2,150 UNITS HELD BY A/C 30-2170-00	12189T10 12/31/02	55,921 50	38	57,832 70	1,032 00	1 85
2,625 SOUTHWEST AIRLINES ** INCLUDES 2,625 UNITS HELD BY A/C 30-2170-00	84474110 12/31/02	36,487 50	25	44,021 25	47 25	13
TOTAL TRANSPORTATION		92,409 00	62	101,853 95	1,079 25	1 17
- OTHER -						
1,825 MC GRAW HILL INC ** INCLUDES 1,825 UNITS HELD BY A/C 30-2170-00	58064510 12/31/02	110,303 00	74	97,614 56	1,861 50	1 69

ACCOUNT BO-YSCO-UT CONSOLIDATED FEES AND STATEMENTS FOR
ORANGE COUNTY COUNCIL OF THE
BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL INCOME	YIELD AT MARKET
1,700 91301710 UNITED TECHNOLOGIES CORP ** INCLUDES 1,700 UNITS HELD BY A/C 30-2170-00	12/31/02	105,298 00	71	103,883 13	1,666 00	1 58
TOTAL OTHER		215,601 00	1 45	201,497 69	3,527 50	1 64
-- OPEN END MUTUAL FUNDS --						
14,566 301 08390220 BERGER SMALL CAP VALUE FUND - INSTL ** INCLUDES 14,428 322 UNITS HELD BY A/C 30-2170-00 ** INCLUDES 137 979 UNITS HELD BY A/C 30-2170-01	12/31/02	332,257 32	2 24	313,005 23	946 81	28
1,283 368 38142B14 GOLDMAN SACHS CAP GROWTH FUND CL I ** INCLUDES 1,283 368 UNITS HELD BY A/C 30-2170-01	12/31/02	19,558 53	13	26,358 24		
19,920 812 68193773 ONE GROUP MID CAP GROWTH - I ** INCLUDES 19,725 UNITS HELD BY A/C 30-2170-00 ** INCLUDES 195 812 UNITS HELD BY A/C 30-2170-01	12/31/02	334,669 64	2 25	341,380 05		
27,631 867 68193776 ONE GROUP MID CAP VALUE - I ** INCLUDES 27,364 UNITS HELD BY A/C 30-2170-00 ** INCLUDES 267 867 UNITS HELD BY A/C 30-2170-01	12/31/02	341,253 56	2 30	362,749 22	2,072 39	61
891 051 92191310 VANGUARD GROWTH & INCOME FUND ** INCLUDES 891 051 UNITS HELD BY A/C 30-2170-01	12/31/02	19,380 36	13	25,504 34	253 95	1 31
334 446 92192130 VANGUARD EQUITY INCOME - ADMIRAL ** INCLUDES 334 446 UNITS HELD BY A/C 30-2170-01	12/31/02	13,110 28	09	13,163 80	346 82	2 65
7,872 491 92192620 VANGUARD EXPLORER FUND - ADMIRAL ** INCLUDES 7,795 UNITS HELD BY A/C 30-2170-00 ** INCLUDES 77 491 UNITS HELD BY A/C 30-2170-01	12/31/02	332,455 29	2 24	337,761 34	338 52	10
TOTAL OPEN END MUTUAL FUNDS		1,392,684 98	9 37	1,419,922 22	3,958 49	28

ACCOUNT BO-YSCO-UT CONSOLIDATED FEES AND STATEMENTS FOR
 ORANGE COUNTY COUNCIL OF THE
 BOY SCOUTS OF AMERICA

UNITS/ DESCRIPTION	PRICE DATE	MARKET VALUE	% ACCT	BOOK VALUE	EST ANNUAL INCOME	YIELD AT MARKET
TOTAL COMMON STOCKS		6,584,209 07	44 29	6,555,022 96	92,207 54	1 40
-- INTERNATIONAL STOCKS --						
-- OPEN END MUTUAL FUNDS --						
36,614 978 PUTNAM INTERNATIONAL GROWTH FD-A	74693210 12/31/02	600,851 75	4 04	638,084 06	1,281 52	21
** INCLUDES 36,309 941 UNITS HELD BY A/C 30-2170-00						
** INCLUDES 305 037 UNITS HELD BY A/C 30-2170-01						
TOTAL ASSETS		14,864,396 42	100 00	14,367,305 72	518,052 71	3 49
INCOME CASH						
PRINCIPAL CASH		93 16		93 16		
GRAND TOTAL ASSETS		14,864,489 58	100 00	14,367,398 88	518,052 71	3 49

FILED ON YOUR BEHALF

Application for Extension of Time to File an Exempt Organization Return

Form **8868**
(December 2000)

OMB No 1545 1709

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	

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 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- calendar year 20 02 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 COPY Title COPY Date _____

BAA For Paperwork Reduction Act Notice, see instructions Form **8868** (12-2000)

TAXPAYER'S COPY

FILED ON YOUR BEHALF

Form 8868 (12 2000)

Page 2

• If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box

Note Only complete **Part II** if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time – Must File Original and One Copy.		
Type or print	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	For IRS Use Only
	3590 HARBOR GATEWAY NORTH City, town, or post office, state, and ZIP code. For a foreign address, see instructions COSTA MESA, CA 92626	

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

Stop. Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• 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 part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until 11/15, 2003

5 For calendar year 2002, or other tax year beginning _____, 20____ and ending _____, 20____

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

7 State in detail why you need the extension MORE TIME IS NEEDED TO GATHER INFORMATION TO FILE A COMPLETE AND ACCURATE RETURN. STEPS ARE BEING TAKEN TO ACCOMPLISH THIS.

8a 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 \$ _____

b If this application is for Form 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 and any amount paid previously with Form 8868 \$ _____

c **Balance due** Subtract line 8b from line 8a. 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 \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, 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 _____ Date _____

Notice to Applicant – To be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10 day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10 day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- Other _____

Director _____ By _____ Date _____

Alternate Mailing Address – Enter the address if you want the copy of this application for an additional 3 month extension returned to an address different than the one entered above

Type or print	Name
	Number and street (include suite, room, or apartment number) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)