

<h1 style="margin:0;">CHAR500</h1> <p style="margin:0;">NYS Annual Filing for Charitable Organizations www.CharitiesNYS.com</p>	<p style="margin:0;"><u>Send with fee and attachments to:</u> NYS Office of the Attorney General Charities Bureau Registration Section 28 Liberty Street New York, NY 10005</p>	<h2 style="margin:0;">2020</h2> <p style="margin:0;">Open to Public Inspection</p>
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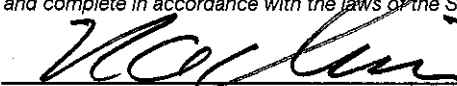
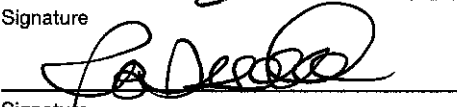
1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2020 and Ending (mm/dd/yyyy) 12/31/2020		
Check if Applicable: Address Change Name Change Initial Filing Final Filing Amended Filing Reg ID Pending	Name of Organization: GREATER NEW YORK COUNCILS, BOY SCOUTS OF Mailing Address: 475 RIVERSIDE DRIVE, NO. 600 City / State / ZIP: NEW YORK, NY 10115 Website: WWW.NYSCOUTING.ORG	Employer Identification Number (EIN): 13-1624015 NY Registration Number: 03-28-15 Telephone: 212 651-2886 Email: renettebayne.issaka@scouting.org
Check your organization's registration category: 7A only EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com .		

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:		Richard Davies, CEO	OCT 7, 2021
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:		Renette Bayne Issaka, Controller	10/7/2021
	Signature	Print Name and Title	Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a. Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> 4b. Did the organization receive government grants? If yes, complete Schedule 4b.
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5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>750.</u>	Total fee: \$ <u>775.</u>	Make a single check or money order payable to: "Department of Law"
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CHAR500 Annual Filing for Charitable Organizations (Updated January 2021)
 *The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2020

**Open to Public
Inspection**

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA	03-28-15

2. Government Grants

Name of Government Agency	Amount of Grant
1. CITY COUNCIL OF NEW YORK	1. 79,500.
2. US SMALL BUSINESS ADMINISTRATION	2. 1,232,997.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 1,312,497.

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning _____, 2020, and ending _____, 20__

2020

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA	Taxpayer identification number 13-1624015
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Name and title of officer or person subject to tax

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

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	7,631,074.
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above organization or _____ I am a person subject to tax with respect to _____ (name of organization) _____, (EIN) _____ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CONDON O'MEARA MCGINTY & DONNELLY LLP to enter my PIN 12345
 ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax *[Signature]* Date Oct 7, 2021

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.
13601807777
 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ CONDON O'MEARA MCGINTY & DONNELLY L *James Reilly* Date ▶ 10/4/2021

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

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning and ending

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA		D Employer identification number 13-1624015
	Doing business as		E Telephone number 212-242-1100
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	475 RIVERSIDE DRIVE		600
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10115		G Gross receipts \$ 12,383,843.	
F Name and address of principal officer: RICHARD A. DAVIES SAME AS C ABOVE		H(a) Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions	
J Website: WWW.NYSCOUTING.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1922	M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SERVE SOCIETY BY HELPING TO INSTILL VALUES IN YOUNG PEOPLE (SEE SCHEDULE O).	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) 72
	4	Number of independent voting members of the governing body (Part VI, line 1b) 72
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) 187
	6	Total number of volunteers (estimate if necessary) 2669
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	Prior Year Current Year	
	8	Contributions and grants (Part VIII, line 1h) 6,484,733. 5,309,500.
	9	Program service revenue (Part VIII, line 2g) 3,814,951. 1,179,025.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,028,536. 1,054,723.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 112,234. 87,826.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 11,440,454. 7,631,074.	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 516,779. 69,231.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 6,926,282. 4,335,246.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 55,667. 36,000.
	b	Total fundraising expenses (Part IX, column (D), line 25) 1,205,014.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 4,739,722. 3,525,990.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 12,238,450. 7,966,467.
19	Revenue less expenses. Subtract line 18 from line 12 -797,996. -335,393.	
Net Assets or Fund Balances	Beginning of Current Year End of Year	
	20	Total assets (Part X, line 16) 23,779,146. 23,257,944.
	21	Total liabilities (Part X, line 26) 2,468,836. 1,752,283.
22	Net assets or fund balances. Subtract line 21 from line 20 21,310,310. 21,505,661.	

Part II Signature Block

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

Sign Here	Signature of officer	Date 10/7/2021			
	Richard Davies, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name JAMES J. REILLY	Preparer's signature 	Date 10/4/2021	Check if self-employed <input type="checkbox"/>	PTIN P00183769
	Firm's name CONDON O'MEARA MCGINTY & DOMIELLY LLP	Firm's EIN 13-3628255	Firm's address ONE BATTERY PARK PLAZA NEW YORK, NY 10004	Phone no. 212-661-7777	

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO SERVE SOCIETY BY HELPING TO INSTILL VALUES IN YOUNG PEOPLE AND
PREPARE THEM TO MAKE ETHICAL CHOICES DURING THIER LIFETIME AND ACHIEVE
THEIR FULL POTENTIAL. THE VALUES WE STRIVE TO INSTILL ARE BASED ON
THOSE FOUND IN THE SCOUT OATH AND LAW.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 3,090,699. including grants of \$ _____) (Revenue \$ 105,361.)
FIELD SERVICES: PROGRAMS PROVIDED TO THOUSANDS OF YOUTH MEMBERS
ANNUALLY, COMPRISED OF YOUNG MEN AND WOMEN AGES 6 THROUGH 20 IN CUB
SCOUTS, BOY SCOUTS, SCOUTREACH PROGRAMS FOR LOW-INCOME YOUTH, VENTURING
HIGH-ADVENTURE PROGRAMS, EXPLORING WORKFORCE PREPAREDNESS PROGRAMS,
LEARNING FOR LIFE CLASSROOM-BASED CHARACTER EDUCATION PROGRAMS.
PROGRAMS PROVIDE POSITIVE DEVELOPMENTAL OPPORTUNITIES FOR YOUNG PEOPLE
INCLUDING LEADERSHIP TRAINING, CITIZENSHIP AND COMMUNITY SERVICE
OPPORTUNITIES, LIFE SKILLS DEVELOPMENT, AND PHYSICAL FITNESS TRAINING.

4b (Code: _____) (Expenses \$ 1,968,187. including grants of \$ _____) (Revenue \$ 1,134,025.)
CAMPING AND ACTIVITIES: OUTDOOR EDUCATION, RECREATION AND FIELD TRIPS
TO GREATER NEW YORK COUNCILS' PROPERTIES INCLUDING TEN MILE RIVER SCOUT
RESERVATION IN NARROWSBURG, NY; ALPINE SCOUT CAMP IN ALPINE, NJ; AND
WILLIAM H. POUCH SCOUT CAMP IN STATEN ISLAND, NY, AS WELL AS AT OTHER
LOCATIONS. YEAR-ROUND CAMPING OPPORTUNITIES ARE PROVIDED TO THOUSANDS
OF YOUTHS AND ADULTS EACH YEAR, AND THOUSANDS OF YOUTH ALSO ATTEND A
LONG-TERM SESSION AT SUMMER CAMP.

4c (Code: _____) (Expenses \$ 81,520. including grants of \$ _____) (Revenue \$ _____)
CHARTER AND NATIONAL SERVICE FEE: PROVIDES THE COUNCIL WITH THE
RESOURCES OF THE BOY SCOUTS OF AMERICA NATIONAL ORGANIZATION INCLUDING
ONLINE TRAINING, YOUTH PROTECTION TRAINING, PROGRAM
DEVELOPMENT INCLUDING MERIT BADGE CURRICULA, RANK ADVANCEMENT SUPPORT,
MEMBERSHIP AND STAFFING SUPPORT, AS WELL AS QUALITY ASSURANCE STANDARDS
AND MEASUREMENT.

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

4e Total program service expenses **5,140,406.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 187		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b X	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c	X	
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... 7g	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h	N/A	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? N/A 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? N/A 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? N/A 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders N/A 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? N/A 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.			

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	72		
b	Enter the number of voting members included on line 1a, above, who are independent		
	72		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **RENETTE BAYNE ISSAKA, CONTROLLER - 212-651-2886**
475 RIVERSIDE DRIVE, NEW YORK, NY 10115

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ETHAN DRADDY SCOUT EXECUTIVE/SEC	40.00			X			288,638.	0.	33,135.	
(2) JEFF FANARA DIRECTOR OF SPECIAL EVENTS	40.00				X		137,153.	0.	22,550.	
(3) RENETTE BAYNE ISSAKA CONTROLLER	40.00				X		102,121.	0.	18,704.	
(4) DOROTHY BROWNE DIRECTOR OF CORPORATE & FOUNDATION D	40.00				X		100,098.	0.	15,321.	
(5) JOSEPH SCHILTZ DIRECTOR OF FIELD SERVICE	40.00				X		106,032.	0.	9,356.	
(6) RAY QUARTARARO CHAIRMAN	3.00	X		X			0.	0.	0.	
(7) RICHARD G. MASON, ESQ. PRESIDENT	3.00	X		X			0.	0.	0.	
(8) MARK CARAWAN EXECUTIVE VICE PRESIDENT	3.00	X		X			0.	0.	0.	
(9) RICHARD A. DAVIES COUNCIL COMMISSIONER	3.00	X		X			0.	0.	0.	
(10) PAUL J. RESZUTEK TREASURER	3.00	X		X			0.	0.	0.	
(11) JOHN D. THOMOPOULOS ASSISTANT TREASURER	3.00	X		X			0.	0.	0.	
(12) ALEX FREDERICKS ASSISTANT TREASURER	3.00	X		X			0.	0.	0.	
(13) THOMAS S. BAIN V.P. - RISK MANAGEMENT	3.00	X		X			0.	0.	0.	
(14) JAMES C. DELOREY V.P. - PROGRAM	3.00	X		X			0.	0.	0.	
(15) WILLIAM Q. DERROUGH V.P. - DEVELOPMENT FROM MAR 2020	3.00	X		X			0.	0.	0.	
(16) JAMES K. DONAGHY V.P. - EXPLORING	3.00	X		X			0.	0.	0.	
(17) ANTHONY FIORI V.P. - MEMBERSHIP	3.00	X		X			0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) THEODORE R. GAMBLE, JR. V.P. - FINANCE	3.00	X		X				0.	0.	0.
(19) ELLEN R. HARRIS, CFA V.P. INVESTMENT FROM NOV 2020	3.00	X		X				0.	0.	0.
(20) THOMAS J. KAVALER, ESQ. V.P. - BOARD GIVING	3.00	X		X				0.	0.	0.
(21) GEOFFREY A. MILLS V.P. - CAMPING	3.00	X		X				0.	0.	0.
(22) PETER D. NORIS V.P. - INVESTMENT THRU OCT 2020	3.00	X		X				0.	0.	0.
(23) DAMIAN SCHAIBLE V.P. - ALUMNI DEVELOPMENT	3.00	X		X				0.	0.	0.
(24) ALAIR TOWNSEND V.P. DEVELOPMENT THRU FEB 2020	3.00	X		X				0.	0.	0.
(25) ROBERT J. CESKE BOROUGH PRESIDENT - MANHATTAN	3.00	X		X				0.	0.	0.
(26) KEITH D. CHRISTENSEN BOROUGH PRESIDENT-STATEN ISL JUN 20	3.00	X		X				0.	0.	0.
1b Subtotal								734,042.	0.	99,066.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								734,042.	0.	99,066.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 5

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) GREGORY CLANCY BOROUGH PRESIDENT - BRONX	3.00	X		X				0.	0.	0.
(28) STEVEN MIRONES BOROUGH PRESIDENT - BROOKLYN	3.00	X		X				0.	0.	0.
(29) ROBERT RAMPULLA BOROUGH PRES-STATEN ISL THRU MAR 20	3.00	X		X				0.	0.	0.
(30) MICHAEL E. SIBILIA BOROUGH PRESIDENT - QUEENS	3.00	X		X				0.	0.	0.
(31) DERYCK A. PALMER, ESQ. DIRECTOR	3.00	X						0.	0.	0.
(32) J.E. REEVES, JR. DIRECTOR	3.00	X						0.	0.	0.
(33) ROBERT ADAMO DIRECTOR	3.00	X						0.	0.	0.
(34) VIKAS AGARWAL DIRECTOR	3.00	X						0.	0.	0.
(35) STEVEN M. ALDEN, ESQ. DIRECTOR	3.00	X						0.	0.	0.
(36) VINCENT ALVAREZ DIRECTOR	3.00	X						0.	0.	0.
(37) DAVID S. BAGATELLE DIRECTOR	3.00	X						0.	0.	0.
(38) STEPHEN R. BARRETT DIRECTOR	3.00	X						0.	0.	0.
(39) LAWRENCE E. BATHGATE, II DIRECTOR	3.00	X						0.	0.	0.
(40) JOHN BELBUSTI DIRECTOR	3.00	X						0.	0.	0.
(41) JACLYN BERNSTEIN DIRECTOR	3.00	X						0.	0.	0.
(42) JAMES BISCEGLIA YOUTH REPRESENTATIVE OA LODGE	3.00	X						0.	0.	0.
(43) KIMARA BONHOMME DIRECTOR	3.00	X						0.	0.	0.
(44) NELSON BRAFF DIRECTOR	3.00	X						0.	0.	0.
(45) REGINALD BROWNE DIRECTOR	3.00	X						0.	0.	0.
(46) LISA CASSONE DIRECTOR	3.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) ANTHONY CATERINO DIRECTOR	3.00	X					0.	0.	0.	
(48) JAMES CLAFFEY DIRECTOR	3.00	X					0.	0.	0.	
(49) ARTHUR B. CROZIER DIRECTOR	3.00	X					0.	0.	0.	
(50) DONALD J. CUNNINGHAM DIRECTOR	3.00	X					0.	0.	0.	
(51) DR. SHARON DEVIVO DIRECTOR	3.00	X					0.	0.	0.	
(52) FRED DIXON DIRECTOR	3.00	X					0.	0.	0.	
(53) JAMES FAMULARO DIRECTOR	3.00	X					0.	0.	0.	
(54) GREGORY FLOYD DIRECTOR	3.00	X					0.	0.	0.	
(55) EUGENE J. GOTTESMAN DIRECTOR	3.00	X					0.	0.	0.	
(56) WILLIAM HAYNES, II DIRECTOR	3.00	X					0.	0.	0.	
(57) NILDA HOFMANN DIRECTOR	3.00	X					0.	0.	0.	
(58) R. GLENN HUBBARD NOMINATING COMMITTEE CHAIR	3.00	X					0.	0.	0.	
(59) EUGENE KEILIN DIRECTOR	3.00	X					0.	0.	0.	
(60) GARY LABARBERA DIRECTOR	3.00	X					0.	0.	0.	
(61) CAROL NOTIAS LAMBOS, ESQ. DIRECTOR	3.00	X					0.	0.	0.	
(62) BRIAN T. MALONEY DIRECTOR	3.00	X					0.	0.	0.	
(63) PETER MICCA AUDIT COMMITTEE CHAIR	3.00	X					0.	0.	0.	
(64) JOSEPH MIZZI DIRECTOR	3.00	X					0.	0.	0.	
(65) BRIAN D. MURPHY DIRECTOR	3.00	X					0.	0.	0.	
(66) DANIEL NADEAU DIRECTOR	3.00	X					0.	0.	0.	
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) ROBERT NATT DIRECTOR	3.00	X						0.	0.	0.
(68) MICHAEL O'BRIEN OA LODGE ADVISOR	3.00	X						0.	0.	0.
(69) CHARLES O'BYRNE DIRECTOR	3.00	X						0.	0.	0.
(70) JEFFREY PESKIND DIRECTOR	3.00	X						0.	0.	0.
(71) CHRISTOPHER RALIEGH DIRECTOR	3.00	X						0.	0.	0.
(72) ASIM REHMAN DIRECTOR	3.00	X						0.	0.	0.
(73) BLAIR RIDDER DIRECTOR	3.00	X						0.	0.	0.
(74) MICHAEL A. ROSS, ESQ DIRECTOR	3.00	X						0.	0.	0.
(75) JOSHUA SCHILLER DIRECTOR	3.00	X						0.	0.	0.
(76) DAVID V. SHIELDS DIRECTOR	3.00	X						0.	0.	0.
(77) GREGORY A SHUNICK DIRECTOR	3.00	X						0.	0.	0.
(78) ROBERT K. STEEL DIRECTOR	3.00	X						0.	0.	0.
(79) JUDGE SIDNEY H. STEIN DIRECTOR	3.00	X						0.	0.	0.
(80) CAPTAIN JASON TAMA DIRECTOR	3.00	X						0.	0.	0.
(81) DAVID VAVRASEK DIRECTOR	3.00	X						0.	0.	0.
(82) CYNTHIA WHITEHEAD DIRECTOR	3.00	X						0.	0.	0.
(83) OMER S. J. WILLIAMS, ESQ. DIRECTOR	3.00	X						0.	0.	0.
(84) ALLEN R. WOLFF, ESQ. DIRECTOR	3.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	13,720.				
	b Membership dues	1b					
	c Fundraising events	1c	1,974,637.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,312,497.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,008,646.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 105,589.				
	h Total. Add lines 1a-1f			5,309,500.			
Program Service Revenue	2 a CAMPING REVENUE	Business Code					
		900099	1,073,664.	1,073,664.			
	b ACTIVITY REVENUE	900099	105,361.	105,361.			
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			1,179,025.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		312,624.			312,624.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				5,206,690.			
	b Less: cost or other basis and sales expenses	7b	4,464,591.				
	c Gain or (loss)	7c	742,099.				
d Net gain or (loss)			742,099.		742,099.		
8 a Gross income from fundraising events (not including \$ 1,974,637. of contributions reported on line 1c). See Part IV, line 18	8a		141,851.				
		8b	147,851.				
c Net income or (loss) from fundraising events			-6,000.		-6,000.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
		9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		173,792.				
		10b	140,327.				
		c Net income or (loss) from sales of inventory		33,465.		33,465.	
Miscellaneous Revenue	11 a OTHER REVENUE	Business Code					
		900099	60,361.	60,361.			
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			60,361.				
12 Total revenue. See instructions			7,631,074.	1,239,386.	0.	1,082,188.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	69,231.	69,231.		
5 Compensation of current officers, directors, trustees, and key employees	321,773.	230,243.	26,126.	65,404.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,990,427.	2,147,667.	239,182.	603,578.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	83,479.	57,815.	7,660.	18,004.
9 Other employee benefits	500,119.	346,367.	45,891.	107,861.
10 Payroll taxes	439,448.	289,247.	62,760.	87,441.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,500.	2,500.		
c Accounting	115,371.	71,096.	20,510.	23,765.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	36,000.			36,000.
f Investment management fees	56,148.		56,148.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	275,377.	177,810.	61,873.	35,694.
12 Advertising and promotion				
13 Office expenses	415,929.	332,052.	30,985.	52,892.
14 Information technology	34,166.	34,166.		
15 Royalties				
16 Occupancy	726,739.	511,836.	110,453.	104,450.
17 Travel	88,803.	77,406.	3,342.	8,055.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	6,056.	5,503.	96.	457.
20 Interest	12,746.	7,042.	2,932.	2,772.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	524,554.	488,204.	18,683.	17,667.
23 Insurance	143,704.	128,836.	7,642.	7,226.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER	1,020,204.	68,024.	925,355.	26,825.
b CHARTER & NAT. SVC. FEE	81,520.	81,520.		
c RECOGNITION AWARDS	22,173.	13,841.	1,409.	6,923.
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	7,966,467.	5,140,406.	1,621,047.	1,205,014.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,064,347.	1	1,170,561.
	2 Savings and temporary cash investments	1,063,486.	2	1,396,863.
	3 Pledges and grants receivable, net	2,182,928.	3	1,216,429.
	4 Accounts receivable, net	65,111.	4	124,953.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	242,399.	8	184,191.
	9 Prepaid expenses and deferred charges	165,413.	9	145,877.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 21,605,896.		
	b Less: accumulated depreciation	10b 15,975,359.	6,053,817.	10c 5,630,537.
	11 Investments - publicly traded securities	10,782,191.	11	12,223,660.
	12 Investments - other securities. See Part IV, line 11	1,003,515.	12	49,706.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,155,939.	15	1,115,167.
16 Total assets. Add lines 1 through 15 (must equal line 33)	23,779,146.	16	23,257,944.	
Liabilities	17 Accounts payable and accrued expenses	253,660.	17	740,904.
	18 Grants payable		18	
	19 Deferred revenue	159,613.	19	59,409.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,805,070.	23	750,070.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	250,493.	25	201,900.
	26 Total liabilities. Add lines 17 through 25	2,468,836.	26	1,752,283.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	10,721,062.	27	10,646,755.
	28 Net assets with donor restrictions	10,589,248.	28	10,858,906.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	21,310,310.	32	21,505,661.
33 Total liabilities and net assets/fund balances	23,779,146.	33	23,257,944.	

Form 990 (2020)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,631,074.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,966,467.
3	Revenue less expenses. Subtract line 2 from line 1	3	-335,393.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21,310,310.
5	Net unrealized gains (losses) on investments	5	431,516.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	99,228.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	21,505,661.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA
Employer identification number 13-1624015

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support.

Total

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,704,025.	7,803,733.	9,236,178.	6,484,733.	5,309,500.	36,538,169.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	7,704,025.	7,803,733.	9,236,178.	6,484,733.	5,309,500.	36,538,169.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						975,263.
6 Public support. Subtract line 5 from line 4.						35,562,906.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	7,704,025.	7,803,733.	9,236,178.	6,484,733.	5,309,500.	36,538,169.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	252,539.	299,552.	396,380.	359,905.	312,624.	1,621,000.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	19,735.	51,542.	133,509.	35,531.	60,348.	300,665.
11 Total support. Add lines 7 through 10						38,459,834.
12 Gross receipts from related activities, etc. (see instructions)					12	15,660,418.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	92.47 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	94.16 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No	
2a			
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
3b			

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2020

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Schedule A (Form 990 or 990-EZ) 2020

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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

OTHER INCOME

2016 AMOUNT: \$ 19,735.

2017 AMOUNT: \$ 51,542.

2018 AMOUNT: \$ 133,509.

2019 AMOUNT: \$ 35,531.

2020 AMOUNT: \$ 60,348.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2020
Open to Public Inspection

Name of the organization GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA
Employer identification number 13-1624015

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2020

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

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

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	20,083,938.	18,739,805.	19,143,146.	18,295,598.	17,417,601.
b Contributions	178,155.	219,363.	1,992,302.	1,268,124.	1,365,475.
c Net investment earnings, gains, and losses	997,956.	1,838,793.	-1,188,796.	1,434,862.	364,766.
d Grants or scholarships					
e Other expenditures for facilities and programs	725,854.	714,023.	1,206,847.	1,855,448.	852,244.
f Administrative expenses					
g End of year balance	20,534,195.	20,083,938.	18,739,805.	19,143,136.	18,295,598.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 56.0000 %
 - b Permanent endowment 37.5000 %
 - c Term endowment 6.5000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		734,323.		734,323.
b Buildings		13,615,409.	10,410,906.	3,204,503.
c Leasehold improvements		247,685.	81,664.	166,021.
d Equipment		4,507,699.	4,007,669.	500,030.
e Other		2,500,780.	1,475,120.	1,025,660.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,630,537.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE AND VEHICLE OBLIGATIONS	38,303.
(3) CUSTODIAL ACCOUNTS	163,597.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	201,900.

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	8,105,670.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	431,516.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	99,228.
e	Add lines 2a through 2d	2e	530,744.
3	Subtract line 2e from line 1	3	7,574,926.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	56,148.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	56,148.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	7,631,074.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	7,910,319.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	7,910,319.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	56,148.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	56,148.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	7,966,467.

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE PURPOSE OF THE GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA

ENDOWMENT TRUST IS TO PROVIDE A VEHICLE FOR DONORS TO MAKE PLANNED GIFTS

TO THE COUNCIL TO FUND ITS LONG TERM OBJECTIVES. THE PRINCIPAL OF THE

GIFTS RECEIVED ARE RESTRICTED AND INVESTED BY PROFESSIONAL ASSET MANAGERS,

GUIDED BY THE COUNCIL'S INVESTMENT POLICY WITH OVERSIGHT GIVEN BY THE

COUNCIL'S INVESTMENT COMMITTEE, WHICH IS COMPRISED OF KNOWLEDGEABLE

INDIVIDUALS FROM NEW YORK'S BANKING, INVESTING & FINANCE COMMUNITY. ANNUAL

DISTRIBUTIONS OF THE APPRECIATED MANAGED PORTFOLIO ARE DISTRIBUTED BY

PERCENTAGE RECOMMENDATIONS BY MEMERS OF THE COUNCIL'S INVESTMENT

COMMITTEE, NOT TO SURPASS 5% TO FUND PROGRAMS OF THE COUNCIL. THE MAJORITY

OF THE FUNDS CENTER AROUND SUMMER CAMP SUBSIDIES OF YOUTH MEMBERS

Part XIII Supplemental Information (continued)

ATTENDANCE AND YOUTH PARTICIPATION IN THE PROGRAM.

PART X, LINE 2:

THE COUNCIL IS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE
INTERNAL REVENUE CODE AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES.

THE COUNCIL IS SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS
TAXABLE INCOME. THE COUNCIL EVALUATES ITS UNCERTAIN TAX POSITIONS, IF ANY,
ON A CONTINUAL BASIS THROUGH REVIEW OF ITS POLICIES AND PROCEDURES, REVIEW
OF ITS REGULAR TAX FILINGS, AND DISCUSSIONS WITH OUTSIDE EXPERTS. NO
UNCERTAIN TAX POSITIONS WERE IDENTIFIED BY THE COUNCIL AS OF DECEMBER 31,
2020 AND 2019.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

BENEFICIAL INTEREST IN CHARITABLE REMAINDER AND PERPETUAL

TRUST 99,228.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

2020

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

Open to Public Inspection

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

Name of the organization **GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA** Employer identification number **13-1624015**

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
PATRICIA LYNCH ASSOCIATES - 1 PENNSYLVANIA PLAZA, #2611,	GOVERNMENT WRITING		X	0.	36,000.	-36,000.
Total					36,000.	-36,000.

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

NY

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		INSURANCE LUNCHEON (event type)	FINANCIAL TRIBUTE (event type)	49 (total number)	
Revenue	1 Gross receipts	494,100.	394,651.	1,227,737.	2,116,488.
	2 Less: Contributions	461,031.	394,458.	1,119,148.	1,974,637.
	3 Gross income (line 1 minus line 2)	33,069.	193.	108,589.	141,851.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	3,323.	193.	5,840.	9,356.
	6 Rent/facility costs			8,536.	8,536.
	7 Food and beverages	29,746.		75,700.	105,446.
	8 Entertainment				
	9 Other direct expenses			24,513.	24,513.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				147,851.
11 Net income summary. Subtract line 10 from line 3, column (d)				-6,000.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: PATRICIA LYNCH ASSOCIATES

(I) ADDRESS OF FUNDRAISER: 1 PENNSYLVANIA PLAZA, #2611, NEW YORK, NY 10119

PART I, LINE 2B, COLUMN (V):

SEEK OPERATIONAL AND CAPITAL SUPPORT

Part IV Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2020

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA**

Employer identification number
13-1624015

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ETHAN DRADDY SCOUT EXECUTIVE/SEC	(i)	288,638.	0.	0.	20,734.	12,401.	321,773.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JEFF FANARA DIRECTOR OF SPECIAL EVENTS	(i)	137,153.	0.	0.	11,641.	10,909.	159,703.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Multiple horizontal lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA** Employer identification number **13-1624015**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	2	105,589. FMV	
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization	GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA	Employer identification number	13-1624015
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FORM 990, PART VI, SECTION A, LINE 6:

THE COUNCIL WAS INCORPORATED AS A MEMBERSHIP CORPORATION.

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

THE NOMINATING COMMITTEE OF THE BOARD OF DIRECTORS PRESENTS A SLATE OF

CANDIDATES AND THE VOTING MEMBERS AS A WHOLE VOTE ON THE SLATE AT THE

ANNUAL MEETING.

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

CHARTERED ORGANIZATION REPRESENTATIVES ARE VOTING MEMBERS AT THE ANNUAL

MEETING TO APPROVE THE SELECTION OF COUNCIL BOARD MEMBERS AND OFFICERS.

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

THE FORM 990 WAS COMPLETED BY OUR ACCOUNTING FIRM IN CONSULTATION WITH THE

COUNCIL'S CONTROLLER, WHO REVIEWED IT WITH THE COUNCIL CEO. THE FORM 990

WAS ALSO APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS AT

ITS SEPTEMBER MEETING PRIOR TO FILING.

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

THE CONFLICT OF INTEREST POLICY IS REVIEWED AND SIGNED ANNUALLY BY

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES.

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

MEMBERS OF THE COMPENSATION COMMITTEE OF THE BOARD REVIEW COMPARABLE DATA

FROM BOTH THE NATIONAL OFFICE OF BOY SCOUTS OF AMERICA AND DATA FROM THE

NEW YORK CITY NON-PROFIT SECTOR SURVEY. EACH YEAR COMPENSATION WILL BE

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA	Employer identification number 13-1624015
---	--

REVIEWED BASED ON THE COUNCIL'S ACTIVITY. NATIONAL OFFICE DOES THIS

REVIEW SEPARATELY.

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

THE COUNCIL WILL MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST

POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST AND

THE ANNUAL REPORT IS AVAILABLE ON OUR WEBSITE.

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

BENEFICIAL INT IN CHARITABLE REMAINDER/PERPETUAL TRUST 99,228.

WRITE-OFF OF LEASEHOLD IMPROV IN CONNECTION WITH LEASE SURRENDER

TOTAL TO FORM 990, PART XI, LINE 9 99,228.

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

Department of the Treasury
Internal Revenue Service

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions. GREATER NEW YORK COUNCILS, BOY SCOUTS OF AMERICA	Taxpayer identification number (TIN) 13-1624015
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 475 RIVERSIDE DRIVE, NO. 600	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10115	

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

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

RENETTE BAYNE ISSAKA, CONTROLLER

- The books are in the care of ▶ 475 RIVERSIDE DRIVE - NEW YORK, NY 10115
Telephone No. ▶ 212-651-2886 Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2021, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year 2020 or
▶ tax year beginning _____, and ending _____.

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

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

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

**GREATER NEW YORK
COUNCILS,
BOY SCOUTS OF AMERICA**

**Financial Statements
for the year ended
December 31, 2020
(with summarized comparative
information for the year ended
December 31, 2019)**

Independent Auditor's Report

To the Board of Directors of the
Greater New York Councils,
Boy Scouts of America

We have audited the accompanying financial statements of Greater New York Councils, Boy Scouts of America (the "Councils") which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to in the first paragraph on the previous page present fairly, in all material respects, the financial position of Greater New York Councils, Boy Scouts of America as of December 31, 2020 and the results of its activities, changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America

Report on Summarized Comparative Information

We have previously audited the Councils' 2019 financial statements and in our report dated April 13, 2020, we expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Condon O'Hara McCarty & Donnelly LLP

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Statement of Financial Position
December 31, 2020**

Assets

	Operating Fund		Capital Fund		Endowment Fund		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$ -	\$ 167,855	\$ 445,824	\$ 368,071	\$ 724,737	\$ 528,421	\$ 1,170,561	\$ 1,064,347
Accounts receivable	124,953	64,305	-	225	-	581	124,953	65,111
Pledges receivable, net	565,095	1,341,893	217,951	296,381	433,383	544,654	1,216,429	2,182,928
Inventories, at cost	184,191	242,399	-	-	-	-	184,191	242,399
Interfund balances	1,662,451	1,662,451	(1,662,451)	(1,662,451)	-	-	-	-
Deferred charges and other assets	100,017	102,355	45,860	63,058	-	-	145,877	165,413
Investments, at fair value	-	-	3,526,091	3,378,446	10,144,138	9,470,746	13,670,229	12,849,192
Beneficial interests in charitable remainder and perpetual trusts, at fair value	-	-	-	-	1,055,167	955,939	1,055,167	955,939
Land and assets held for sale	-	-	60,000	200,000	-	-	60,000	200,000
Fixed assets, at cost, less accumulated depreciation and amortization	-	-	5,630,537	6,053,817	-	-	5,630,537	6,053,817
Total assets	\$ 2,636,707	\$ 3,581,258	\$ 8,263,812	\$ 8,697,547	\$ 12,357,425	\$ 11,500,341	\$ 23,257,944	\$ 23,779,146

Liabilities and Net Assets

Liabilities								
Line of credit	\$ 500,070	\$ 1,500,070	\$ -	\$ -	\$ -	\$ -	\$ 500,070	\$ 1,500,070
Accounts payable	531,558	174,480	1,447	10,456	-	-	533,005	184,936
Accrued expenses	160,607	68,402	47,292	322	-	-	207,899	68,724
Custodial accounts	163,597	147,321	-	-	-	-	163,597	147,321
Deferred camp revenue	31,175	88,448	-	-	-	-	31,175	88,448
Deferred other revenue	28,234	71,165	-	-	-	-	28,234	71,165
Capital lease and vehicles obligations	-	-	38,303	103,172	-	-	38,303	103,172
Note payable	250,000	305,000	-	-	-	-	250,000	305,000
Total liabilities	1,665,241	2,354,886	87,042	113,950	-	-	1,752,283	2,468,836
Net assets								
Without donor restrictions	796,466	1,151,372	6,863,655	7,330,303	2,986,634	2,239,387	10,646,755	10,721,062
With donor restrictions	175,000	75,000	1,313,115	1,253,294	9,370,791	9,260,954	10,858,906	10,589,248
Total net assets	971,466	1,226,372	8,176,770	8,583,597	12,357,425	11,500,341	21,505,661	21,310,310
Total liabilities and net assets	\$ 2,636,707	\$ 3,581,258	\$ 8,263,812	\$ 8,697,547	\$ 12,357,425	\$ 11,500,341	\$ 23,257,944	\$ 23,779,146

See notes to financial statements.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Statement of Activities and Changes in Net Assets
Year Ended December 31, 2020
(with Summarized Comparative Information for the Year Ended December 31, 2019)**

	2020			2019	
	Operating Fund	Capital Fund	Endowment Fund	Total	Total
Changes in net assets without donor restrictions					
Support and revenue					
Direct support					
Friends of Scouting	\$ 1,352,157	-	-	\$ 1,352,157	\$ 1,312,068
Capital Campaign	-	-	-	-	10,390
Special fundraising events	2,116,488	-	-	2,116,488	4,556,429
Less cost of direct benefits	(147,851)	-	-	(147,851)	(877,582)
Special fundraising events, net	1,968,637	-	-	1,968,637	3,678,847
Legacies and bequests	169,395	-	-	169,395	151,400
Foundations, trusts and other	308,167	-	-	308,167	504,920
Other direct support	-	-	8,497	8,497	8,125
Total direct support	<u>3,798,356</u>	<u>-</u>	<u>8,497</u>	<u>3,806,853</u>	<u>5,665,750</u>
Indirect support					
United Ways	13,720	-	-	13,720	1,062
Government grant – paycheck protection program	1,232,997	-	-	1,232,997	-
Fees from government agencies	79,500	-	-	79,500	125,386
Total indirect support	<u>1,326,217</u>	<u>-</u>	<u>-</u>	<u>1,326,217</u>	<u>126,448</u>
Revenue					
Product sales	173,792	-	-	173,792	436,937
Less cost of goods sold	(139,633)	-	-	(139,633)	(307,145)
Less commissions paid to units	(694)	-	-	(694)	(1,834)
Net product sales	33,465	-	-	33,465	127,958
Investment return – net	448,195	241,362	740,534	1,430,091	2,233,192
Camping revenue	1,073,664	-	-	1,073,664	3,432,244
Activity revenue	105,361	-	-	105,361	382,707
Other revenue	60,361	-	-	60,361	35,531
Net assets released from restrictions	-	-	-	-	317,863
Total revenue	<u>1,721,046</u>	<u>241,362</u>	<u>740,534</u>	<u>2,702,942</u>	<u>6,529,495</u>
Total support and revenue	<u>6,845,619</u>	<u>241,362</u>	<u>749,031</u>	<u>7,836,012</u>	<u>12,321,693</u>
Expenses					
Program services	4,549,439	507,838	951	5,058,228	9,739,953
Supporting services					
Management and general	1,389,307	175,534	396	1,565,237	825,357
Fund-raising	1,180,259	24,638	437	1,205,334	1,500,912
Total supporting services	<u>2,569,566</u>	<u>200,172</u>	<u>833</u>	<u>2,770,571</u>	<u>2,326,269</u>
Total functional expenses	7,119,005	708,010	1,784	7,828,799	12,066,222
Charter and national service fee	81,520	-	-	81,520	81,517
Total expenses	<u>7,200,525</u>	<u>708,010</u>	<u>1,784</u>	<u>7,910,319</u>	<u>12,147,739</u>
Increase (decrease) in net assets without donor restrictions	<u>\$ (354,906)</u>	<u>\$ (466,648)</u>	<u>\$ 747,247</u>	<u>\$ (74,307)</u>	<u>\$ 173,954</u>

See notes to financial statements.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Statement of Activities and Changes in Net Assets (continued)
Year Ended December 31, 2020
(with Summarized Comparative Information for the Year Ended December 31, 2019)**

	2020			2019	
	Operating Fund	Capital Fund	Endowment Fund	Total	Total
Changes in net assets with donor restrictions					
Direct support	-	59,821	10,609	70,430	\$ 641,280
Beneficial interest in charitable remainder and perpetual trust Foundations, trusts and other	-	-	99,228	99,228	134,568
Net assets released from restrictions	100,000	-	-	100,000	-
Increase in net assets with donor restrictions	<u>100,000</u>	<u>59,821</u>	<u>109,837</u>	<u>269,658</u>	<u>457,985</u>
Increase (decrease) in net assets	<u>(254,906)</u>	<u>(406,827)</u>	<u>857,084</u>	<u>195,351</u>	<u>631,939</u>
Net assets, beginning of year					
Net assets without donor restrictions	1,151,372	7,330,303	2,239,387	10,721,062	10,547,108
Net assets with donor restrictions	75,000	1,253,294	9,260,954	10,589,248	10,131,263
Total net assets, beginning of year	<u>1,226,372</u>	<u>8,583,597</u>	<u>11,500,341</u>	<u>21,310,310</u>	<u>\$20,678,371</u>
Net assets, end of year					
Net assets without donor restrictions	796,466	6,863,655	2,986,634	10,646,755	10,721,062
Net assets with donor restrictions	175,000	1,313,115	9,370,791	10,858,906	10,589,248
Total net assets, end of year	<u>\$ 971,466</u>	<u>\$8,176,770</u>	<u>\$12,357,425</u>	<u>\$21,505,661</u>	<u>\$21,310,310</u>

See notes to financial statements.

GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA

Statement of Functional Expenses
Year Ended December 31, 2020
(with Summarized Comparative Information for the Year Ended December 31, 2019)

	2020				2019	
	Supporting Activities					
	Program Services	Management and General	Fund Raising	Cost of Products Sold and Unit Commissions	Cost of Direct Benefits to Donors	Total
Employee compensation						
Salaries	\$2,354,962	\$ 262,268	\$ 661,836	\$ -	\$ -	\$3,279,066
Employee benefits	389,510	41,162	110,921	-	-	541,593
Payroll taxes	289,247	62,760	87,441	-	-	439,448
Employee related expenses	37,620	15,429	22,090	-	-	75,139
Total employee compensation	<u>3,071,339</u>	<u>381,619</u>	<u>882,288</u>	<u>-</u>	<u>-</u>	<u>4,335,246</u>
Other expenses						
Professional fees	285,572	82,383	95,459	-	-	463,414
Supplies and catering	166,807	2,627	-	-	-	169,434
Telephone	64,618	11,069	10,970	-	-	86,657
Postage and shipping	15,118	1,861	5,310	-	-	22,289
Occupancy	511,836	110,453	104,450	-	-	726,739
Rent and maintenance of equipment	60,488	10,164	25,391	-	-	96,043
Printing and publications	25,021	5,264	11,221	-	-	41,506
Travel	77,406	3,342	8,055	-	-	88,803
Conferences and meetings	5,503	96	457	-	-	6,056
Specific assistance to individuals	68,573	338	320	-	-	69,231
Recognition awards	13,841	1,409	6,923	-	-	22,173
Cost of products sold and unit commissions	-	-	-	140,327	-	140,327
Cost of direct benefits to donors	-	-	-	-	147,851	147,851
Interest	7,042	2,932	2,772	-	-	12,746
Insurance	128,836	7,642	7,226	-	-	143,704
Other	68,024	925,355	26,825	-	-	1,020,204
Total other expenses	<u>1,498,685</u>	<u>1,164,935</u>	<u>305,379</u>	<u>140,327</u>	<u>147,851</u>	<u>3,257,177</u>
Expenses before depreciation and amortization	4,570,024	1,546,554	1,187,667	140,327	147,851	7,592,423
Depreciation and amortization	<u>488,204</u>	<u>18,683</u>	<u>17,667</u>	<u>-</u>	<u>-</u>	<u>524,554</u>
Total functional expenses	5,058,228	1,565,237	1,205,334	140,327	147,851	8,116,977
Expenses included with revenue of the statement of activities						
Cost of products sold and unit commissions	-	-	-	(140,327)	-	(140,327)
Cost of direct benefits to donors	-	-	-	-	(147,851)	(147,851)
Total expenses included in the expense section on the statement of activities	<u>\$5,058,228</u>	<u>\$1,565,237</u>	<u>\$1,205,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$7,828,799</u>
						<u>\$12,066,222</u>

See notes to financial statements.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

Statement of Cash Flows

Year Ended December 31, 2020

(with Summarized Comparative Information for the Year Ended December 31, 2019)

	2020			2019				
	Operating Fund	Capital Fund	Endowment Fund	Total	Operating Fund	Capital Fund	Endowment Fund	Total
Cash flows from operating activities								
Increase (decrease) in net assets	\$ (254,906)	\$ (406,827)	\$ 857,084	\$ 195,351	\$			\$ 631,939
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities								
Depreciation and amortization	-	\$ 524,554	-	\$ 524,554	-			683,905
Realized and unrealized (gain) on investments	-	(246,199)	(927,412)	(1,173,611)				(1,963,998)
Permanently restricted contributions	-	-	(9,606)	(9,606)				(313,582)
Contributions of securities	(105,589)	-	-	(105,589)				(296,565)
Proceeds from sale of contributed securities	105,589	-	-	105,589				302,440
(Increase) decrease in assets								
Accounts receivable	(60,648)	225	581	(59,842)				81,332
Pledges receivable	776,798	218,430	111,271	1,106,499				589,711
Inventories	58,208	-	-	58,208				(1,891)
Deferred charges and other assets	2,338	17,198	-	19,536				9,930
Increase (decrease) in liabilities								
Accounts payable	357,078	(9,009)	-	348,069				(6,017)
Accrued expenses	92,205	46,970	-	139,175				7,320
Custodial accounts	16,276	-	-	16,276				109
Deferred camp revenue	(57,273)	-	-	(57,273)				39,907
Deferred other revenue	(42,931)	-	-	(42,931)				29,744
Net cash provided by (used in) operating activities	<u>887,145</u>	<u>145,342</u>	<u>31,918</u>	<u>1,064,405</u>				<u>(205,716)</u>
Cash flows from investing activities								
Purchase of fixed assets, net of capital lease and vehicle financing obligations	-	(101,274)	-	(101,274)				(444,859)
Purchase of investments	-	(1,189,895)	(3,558,632)	(4,748,527)				(3,388,919)
Proceeds from sale of investments	-	1,288,449	3,812,652	5,101,101				3,734,765
Net cash provided by (used in) investing activities		<u>(2,720)</u>	<u>254,020</u>	<u>251,300</u>				<u>(99,013)</u>
Cash flows from financing activities								
Payments of capital lease and vehicles obligations	-	(64,869)	-	(64,869)				(54,752)
Proceeds from line of credit	800,000	-	-	800,000				2,850,070
Repayment from line of credit	(1,800,000)	-	-	(1,800,000)				(2,850,000)
Repayment of note payable	-	-	-	-				(120,000)
Permanently restricted contributions	-	-	9,606	9,606				313,582
Change in value of charitable remainder and perpetual trusts	-	-	(99,228)	(99,228)				(134,568)
Net cash provided by (used in) financing activities	<u>(1,055,000)</u>	<u>(64,869)</u>	<u>(89,622)</u>	<u>(1,209,491)</u>				<u>4,332</u>
Net increase (decrease) in cash and cash equivalents	(167,855)	77,753	196,316	106,214				(300,397)
Cash and cash equivalents, beginning of year	167,855	368,071	528,421	1,064,347				1,364,744
Cash and cash equivalents, end of year	\$ -	\$ 445,824	\$ 724,737	\$ 1,170,561				\$ 1,064,347
Supplemental disclosure of cash flows information:								
Fixed assets acquired through capital lease and vehicle financing obligations								\$ 41,475
Cash paid for interest								\$ 12,746

See notes to financial statements.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements
December 31, 2020**

Note 1 – Organization and nature of business

Nature of organization

The Greater New York Councils, Boy Scouts of America (the “Councils”) operates in the five boroughs of New York City and has three camping facilities within its service area. The Councils is an independent not-for-profit organization devoted to promoting, within the territory covered by the charter from time to time granted it by the Boy Scouts of America and in accordance with the Congressional Charter, Bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting program of promoting the ability of boys and girls and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America. The Councils delivered the Scouting program to 8,227 youth members in 2020. In addition to support for organizational and programmatic scouting activities, the National Council of the Boy Scouts of America (the “National Council”) sponsors components of the Councils’ employee benefit plans (see notes 13 and 15) and liability insurance programs (see notes 12 and 15) as well as components of the Councils’ technology, software and other items.

The Scouting program includes the following:

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

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

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

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

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

Exploring – Program to enable young people to become responsible individuals by teaching positive character traits, career development, leadership and life skills so they can make ethical choices and achieve their full potential.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 1 – Organization and nature of business (continued)

Nature of organization (continued)

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

The Councils’ website address is www.BSA-GNYC.org.

Note 2 – Summary of significant accounting policies

Fund accounting

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of the Councils are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into fund groups that are in accordance with specific activities and objectives. The accounts of the Councils are maintained in three self-balancing fund groups according to their nature and purposes as follows:

- General operating fund – The general operating fund is used to account for the Councils’ operating activities.
- Capital fund – The capital fund is used to account for property, buildings, equipment, leasehold improvements and legally restricted cash that is to be expended for property, building, and equipment and related debt payments. Also, included in this fund are investments either restricted or designated for capital repair and improvements where the income is either designated or restricted for those particular items. Revenue and expenses related to the capital fundraising campaign are also included in the fund.
- Endowment fund – The endowment fund is normally used to account for amounts of gifts and bequests accepted with legal restrictions based on donor stipulation that the principal be maintained intact in perpetuity, until the occurrence of a specified event or for a specified period, and that investment return thereof be expended either for general purposes or for purposes specified by the donor. Investment funds with or without donor restrictions are also included in the endowment fund. Certain donor-restricted net assets have been restricted by donors to be maintained by the Councils in perpetuity. Net assets with perpetual restrictions of the endowment fund include beneficial interests in charitable remainder and perpetual trusts (see note 4).

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Basis of Accounting

The financial statements of the Councils have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States. The financial statements are presented in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2018, the Councils adopted the provisions of Accounting Standards Update (“ASU”) 2016-14: Not-for-Profit-Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities, which improves the current net asset classification and the related information presented in the financial statements and notes about the Councils’ liquidity, financial performance, and cash flows.

Cash and cash equivalents

The Councils considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents.

Accounts receivable

Accounts receivable are recorded primarily for popcorn (product) sales and are reported at net realizable value if the amounts are due within one year. An allowance for doubtful accounts is based on an analysis of expected collection rates determined from experience. No allowance for doubtful accounts was considered necessary as of December 31, 2020 and 2019.

Pledges receivable

Unconditional promises to give that are to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are initially recorded at the fair value of their estimated future cash flows as of the date of the promise to give through the use of a present value discount technique. In periods subsequent to initial recognition, unconditional promises to give are reported at the amount management expects to collect and are discounted over the collection period using the same discount rate as determined at the time of initial recognition. The discount rate determined at the initial recognition of the unconditional promise to give is based upon management's assessment of many factors, including when the receivable is expected to be collected, the creditworthiness of the other parties, the Councils’ past collection experience and its policies concerning the enforcement of promises to give, expectations about possible variations in the amount or timing, or both, of the cash flows, and other factors concerning the receivables collectability.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Pledges receivable (continued)

Amortization of the discounts is included in support from contributions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. An allowance for uncollectible pledges is recorded when the Councils determines, based on historical experience and collection efforts, that a pledge receivable (carried over from a prior year) is uncollectible. As of December 31, 2020 and 2019, the Councils has provided for an allowance for doubtful accounts totaling \$246,000 and \$50,000, respectively.

Investments

Investments with readily determinable fair values are measured at fair value in the statement of financial position. Interest, dividends, realized and unrealized gains and losses on investments, net of fees, are recorded as investment return in the statement of activities and changes in net assets. Realized gains and losses are determined on a specific identification basis. Realized and unrealized gains and losses, interest and dividends on investments are recorded as net assets without donor restrictions unless such amounts are restricted by the donor or by law. Investments received as gifts are recorded at the estimated fair value at the date of the gift. Investments are classified based on their original maturities. Investments with original maturities of less than 12 months are classified as short-term investment.

Inventories

Inventories, which consist primarily of Scouting supplies, are stated at the lower of average cost or net realizable value.

Interfund balances

The interfund balances at December 31, 2020 and 2019, result from the operating fund making advances of surplus cash funds to the capital fund for operating purposes. The Councils records interfund balances on a single line in the asset section of the statement of financial position and classifies them as current or long-term based on the intended repayment date of the loan.

Fixed assets and related depreciation

Purchased property and equipment are stated at cost. Maintenance and repairs are charged to operations when incurred. Betterments and renewals of \$5,000 or more are capitalized. When property and equipment is sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in the change in net assets.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Depreciation of property and equipment and amortization of leasehold improvements are computed using the straight-line method based on the shorter of the estimated useful lives or lease terms of the assets as follows:

<u>Assets</u>	<u>Estimated Useful Lives</u>
Land improvements	20 years
Buildings and leasehold improvements	30 years
Furniture, fixtures and equipment	3 – 10 years

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

Long-lived assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. No impairment charges were recorded during the years ended December 31, 2020 and 2019.

Asset held for sale

In 2015, the Councils received a contribution consisting of land in Upstate New York with an estimated fair value of \$200,000. During 2020, the Councils reassessed the value of the asset and determined the estimated fair value of the asset to be \$60,000. As a result, the Councils recorded a \$140,000 loss which is reflected as an other expenses on the statement of functional expenses. The Councils intends to sell this land as soon as practicable.

Custodial accounts

Custodial accounts represent amounts held by the Councils as custodian for registration fees for member units, amounts on deposit for affiliated Scouting associations for their future use and amounts on deposit by member units for purchases of uniforms and supplies.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Revenue recognition

Revenue from Exchange Transactions: The Councils recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended.

ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

The Councils records the following exchange transaction revenue in its statements of activities and changes in net assets for the years ending December 31, 2020 and 2019

- Product sales - To help Scout packs and troops raise the money they need to fund programs and activities throughout the year, the Councils participates in the Trail's End Popcorn program. Scout packs and troops purchase popcorn from the Councils, which they then resell to customers. The Scout packs and troops earn a commission of 35% on each sale they make, which may be used to offset the price of the popcorn they purchase from the Councils. The popcorn sale also helps the Councils raise money in support of its programs. Popcorn sales to Scout units start in the fall of each year, with the units placing their orders online through the Trail's End website. The price the Scout unit pays for the popcorn is established by the Councils, and each item is individually priced, so no allocation of the transaction price is required. Many BSA units are allowed to purchase popcorn "on account" with payment due at a later date. Per FASB ASU 2014-09, the Councils is required to assess the probability of collecting these accounts receivable in order to determine whether there is a substantive transaction between the Councils and the unit. In making this collectability assessment, the Councils exercises judgment and considers all facts and circumstances, including its knowledge of the customer. The Councils uses the Trail's End website to track and manage unit accounts receivable. With popcorn sales, the performance obligation is delivery of the product, which is fulfilled by the Councils at predetermined times and locations. Revenue recognition occurs when the product has been delivered. The Councils presents in its statement of activities and changes in net assets gross revenues from product sales, cost of goods sold, and unit commissions (retained by or paid to the unit). Scout units have the right to return to the Councils any unsold product, subject to a specific return-by date designation. As of December 31, 2020 and 2019, no probable popcorn returns existed. Accordingly, no liability for probable customer returns was considered necessary.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Revenue recognition (continued)

- Camping and Activity revenue - The Councils conducts program-related experiences such as Day Camps, Day Hikes, Weekend Overnights, Camporees, and Summer Camps where the performance obligation is delivery of the program. Fees for camps and activities are set by the Councils. For resident camps, fees include program supplies, meals, lodging, recognition items, staffing, and facility costs. As is customary, these items are not separately priced and are therefore considered to be one performance obligation. Activities such as the National Scout Jamboree may include a transportation component in the transaction price. Some special camp programs do incur additional fees (e.g. shooting sports), which are separately priced. BSA activities such as Wood Badge may involve program supplies, recognition items, and meals, and are also considered to be one performance obligation. Fees collected in advance of delivery of the camp or activity are initially recognized as liabilities (deferred revenue) and are only recognized in the statement of activities after delivery of the program has occurred.
- Special fundraising event revenue - The Councils conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event— the exchange component, and a portion represents a contribution to the Councils. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Councils. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Councils, are recorded as costs of direct donor benefits in the statement of activities and changes in net assets. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Councils. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligations. Accordingly, the Councils separately presents in the notes to financial statements the exchange and contribution components of the gross proceeds from special events (see note 8). Special event fees collected by the Councils in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event. For special event fees received before year-end for an event to occur after year-end, the Councils follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Donated materials and services

Donated land, buildings, equipment, investments, and other noncash donations are recorded as contributions at their fair market value at their date of donation. The Councils reports the donations as net assets without donor restrictions, unless explicit donor stipulations specify how the donated assets are to be utilized. Gifts of long-lived assets with explicit restrictions and gifts of cash or other assets that are restricted to the acquisition of long-lived assets are reported as net assets with donor restrictions. Pursuant to FASB ASU 2016-14, the Councils reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service unless donor stipulations exist pertaining to how long such long-lived assets must be maintained.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Councils. Some members of the Councils have donated significant amounts of time to the Councils in furthering its programs and objectives. No amounts have been included in the financial statements for donated member or volunteer services since they did not meet the criteria for recognition.

For the years ended December 31, 2020 and December 31, 2019, the Councils recognized contributed stock totaling \$105,589 and \$296,565, respectively.

Functional expenses

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

Advertising

Advertising costs are expensed when incurred. Advertising costs for 2020 and 2019 amounted to approximately \$21,400 and \$43,500, respectively.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Deferred revenue

Deferred revenue represents advances from third parties for services not yet performed.

Specific assistance to individuals

The Councils expenses camp scholarships, uniforms, transportation to camp and membership dues on behalf of certain Scouts over the period of their Scouting membership. The Councils expensed approximately \$70,000 and \$517,000 in 2020 and 2019, respectively, for specific assistance provided to certain scouts.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Prior year summarized comparative information

The financial statements and certain notes include certain prior year summarized comparative information in total but not by fund balance or functional allocation. Such information does not always include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Councils' financial statements for the year ended December 31, 2019 from which the summarized information was derived.

Concentrations of credit risk

The Councils' financial instruments that are potentially exposed to concentrations of credit risk consist primarily of cash, cash equivalents, investments and receivables. The Councils places its cash and cash equivalents with what it believes to be quality financial institutions and the Councils has not incurred any losses in such accounts to date. The Councils accounts for investments in accordance with the FASB standard for investments held by not-for-profit organizations (ASC 958-320 and subsections). This standard requires that investments in securities with readily determinable fair values be measured at fair value in the statement of financial position. Fair value of marketable securities is based on quoted market prices. The realized and unrealized gain or loss on investments is reflected in the statement of activities and changes in net assets. Investments are exposed to various risks such as significant world events, interest rate, market volatility, liquidity and credit risks.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Concentrations of credit risk (continued)

Due to the level of uncertainty related to the foregoing risks, it is reasonably possible that changes in these could materially affect the fair value of the investments reported in the statement of financial position at December 31, 2020. Receivables consist primarily of amounts due in connection with various Councils' events and amounts pledged by the Councils' donors. The Councils periodically performs credit evaluations of its donors' financial condition and provides for potentially uncollectible pledges accordingly. The Councils monitors its cash, cash equivalents, investments and the collectability of its receivables. As a result, the Councils believes concentrations of credit risk are limited.

Fair value measurements

The FASB established a framework for measuring fair value and disclosing fair value measurements to financial statement users. Fair value is the price that would be received to sell an asset or paid to transfer a liability (referred to as the "exit price") in an orderly transaction between market participants in the principal market, or if none exists, the most advantageous market, for specific assets or liabilities at the measurement dates. The fair value should be based on assumptions that market participants would use, including consideration of nonperformance risk.

In determining fair value, the Councils uses various valuation approaches. The FASB established a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Councils. Unobservable inputs are inputs that reflect the Councils' assumptions about assumptions market participants would use in pricing the assets or liabilities developed based on the best information available in the circumstances.

The hierarchy is broken down into three levels based on the observability of inputs as follows:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets to which the Councils has access.
- Level 2 – Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**GREATER NEW YORK COUNCILS,
BOY SCOUTS OF AMERICA**

**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Fair value measurements (continued)

The availability of observable inputs can vary and is affected by a wide variety of factors, including, for example, the type of asset or liability, the liquidity of markets and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Councils in determining fair value is greatest for instruments categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined based on the lowest level input that is significant to the fair value measurement in its entirety. Fair value is a market-based measure considered from the perspective of a market participant rather than an organization-specific measure. Therefore, even when market assumptions are not readily available, the Councils' own assumptions are set to reflect those that the Councils believes market participants would use in pricing the asset or liability at the measurement date. The following table provides fair value measurement information for financial assets measured at fair value on a recurring basis as of December 31, 2020 and 2019:

Description	2020			
	Level 1	Level 2	Level 3	Total
Mutual funds				
Domestic – Fixed Income	\$ 3,513,106	\$ -	\$ -	\$ 3,513,106
International – Fixed Income	517,180	-	-	517,180
Domestic – Equities	2,906,746	-	-	2,906,746
International – Equities	1,890,879	-	-	1,890,879
Real assets	472,425	-	-	472,425
Complementary strategies and other	262,779	49,706	-	312,485
Equities				
Domestic	2,268,265	-	-	2,268,265
International	392,280	-	-	392,280
Money market funds				
	<u>1,396,863</u>	<u>-</u>	<u>-</u>	<u>1,396,863</u>
Total investments	<u>\$13,620,523</u>	<u>\$ 49,706</u>	<u>\$ -</u>	<u>\$13,670,229</u>

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**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Fair value measurements (continued)

<u>Description</u>	2019			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual funds				
Domestic – Fixed Income	\$ 1,990,285	\$ -	\$ -	\$ 1,990,285
International –				
Fixed Income	388,644	-	-	388,644
Domestic – Equities	1,222,272	-	-	1,222,272
International – Equities	2,057,587	-	-	2,057,587
Real assets	874,221	-	-	874,221
Complementary strategies and other	824,149	1,003,515	-	1,827,664
Equities				
Domestic	3,014,868	-	-	3,014,868
International	410,165	-	-	410,165
Money market funds				
	<u>1,063,486</u>	<u>-</u>	<u>-</u>	<u>1,063,486</u>
Total investments	<u>\$ 11,845,677</u>	<u>\$ 1,003,515</u>	<u>\$ -</u>	<u>\$ 12,849,192</u>

Income taxes

The Councils is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. The Councils is subject to federal income tax on any unrelated business taxable income. The Councils evaluates its uncertain tax positions, if any, on a continual basis through review of its policies and procedures, review of its regular tax filings, and discussions with outside experts. No uncertain tax positions were identified by the Councils as of December 31, 2020 and 2019.

The Councils' policy is to classify income tax penalties and interest as interest expense in its financial statements. During the years ended December 31, 2020 and 2019, the Councils incurred no penalties and interest. The Councils' Federal Return of Organizations Exempt from Income Tax (Forms 990) for 2017, 2018 and 2019 are subject to examination by the IRS, generally for the three years after they were filed. As of the date of this report, the Councils' 2020 tax return had not yet been filed.

Subsequent events

The Councils considered subsequent events through May 18, 2021, the date the financial statements were available to be issued.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Summary of significant accounting policies (continued)

Accounting Pronouncements Adopted

Effective January 1, 2020, the Councils adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606), as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Results for reporting the years ending December 31, 2020 and 2019 are presented under FASB ASC Topic 606. The ASU has been applied retrospectively to all periods presented, with no effect on net assets or previously issued financial statements.

During the year, the Councils adopted the provisions of FASB ASU 2018-13, Fair Value Measurement (Topic 820) Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement. The amendments in this Update modify the disclosure requirements on fair value measurements in Topic 820, Fair Value Measurement. Adoption of this pronouncement had no effect on the Councils' current or previously issued financial statements.

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

In 2019, the Councils adopted the provisions of FASB ASU 2016-18, Statement of Cash Flows (Topic 230). This ASU requires that a statement of cash flows explain the change during the period in the total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The amendments in the ASU do not provide a definition of restricted cash or restricted cash equivalents. The Councils has applied the provisions of ASU 2016-18 to retrospectively to all periods presented with no effect on net assets or previously issued financial statements.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Significant accounting policies (continued)

Accounting Pronouncements Adopted (continued)

Effective for the Councils in 2019, FASB ASU 2016-01, Financial Instruments – Overall Recognition and Measurement of Financial Assets and Financial Liabilities (Topic 825-10) allows an NFP to choose, on an investment-by-investment basis, to report an equity investment without a readily determinable fair value, that does not qualify for the practical expedient fair value in accordance with FASB ASC 820-10-35-59, at its cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar investment of the same issue. The FASB ASU requires additional disclosures about those investments. Adoption of this accounting pronouncement had no effect on the Councils' financial statements.

Recently issued accounting standards

The following accounting pronouncements were recently issued by the FASB:

In order to give immediate relief to certain entities as a result of the widespread, adverse economic effects caused by the COVID-19 pandemic, on June 3, 2020, the FASB issued ASU No. 2020-05, Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842), effective dates for certain entities. This Accounting Standards Update defers the effective dates of FASB ASC Topics 606 and 842 to fiscal years beginning after December 15, 2019 and December 15, 2021, respectively, for certain entities that had not issued their financial statements (or made them available for issuance) as of June 3, 2020.

Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (ASU 2020-07) — Effective for the Councils in 2022, the amendments in this Update apply to nonprofit organizations that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms (for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms). The amendments address presentation and disclosure of contributed nonfinancial assets. The term nonfinancial asset includes fixed assets (such as land, buildings, and equipment), use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets.

In February 2016, FASB issued ASU No. 2016-02, Leases (Topic 842). This ASU requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the statement of financial position upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the statement of activities and changes in net assets and the statement of cash flows will be substantially unchanged from the existing lease accounting guidance. In 2020, the FASB delayed the effective date for nonpublic entities to fiscal years beginning after December 15, 2021. Early adoption is permitted. The Councils is currently evaluating the full effect that the adoption of this standard will have on the financial statements.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 2 – Significant accounting policies (continued)

Recently issued accounting standards (continued)

In August 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities, which changed the previous guidance for net asset classification, governing board designations, investment return, underwater endowment funds, expenses, liquidity, and presentation of operating cash flows. ASU 2016-14 reduced the required number of classes of net assets from three to two: net assets with donor restrictions and net assets without donor restrictions. ASU 2016-14 also requires not-for-profit entities to provide enhanced disclosures about the amounts and purposes of governing board designations and appropriations. ASU 2016-14 requires not-for-profits to report investment return net of external and direct internal investment expenses. The requirement to disclose those netted expenses was eliminated. ASU 2016-14 requires not-for-profit entities to disclose the aggregate fair value of underwater endowment funds as well as the aggregate original gift amounts to be maintained.

ASU 2016-14 also requires an NFP to disclose its interpretation of the ability to spend from underwater endowment funds including its policy, and any actions taken during the period, concerning appropriation from underwater endowment funds. All underwater endowment funds are classified as part of net assets with donor restrictions rather than as a charge to net assets without donor restrictions as per the previous rules. In the absence of explicit donor restrictions, ASU 2016-14 requires not-for-profit entities to use the placed-in-service approach to account for capital gifts. The option to use the over-time approach has been eliminated. ASU 2016-14 requires expenses to be reported by nature in addition to function and include an analysis of expenses by both nature and function. The methods used by not-for-profit entities to allocate costs among program and support functions must be disclosed. ASU 2016-14 requires not-for-profit entities to provide both qualitative and quantitative information on management of liquid available resources and the ability to cover short-term cash needs within one year of the balance sheet date. For statement of cash flows, ASU 2016-14 eliminates the requirement to present or disclose the indirect method of reconciliation if the entity decides to use the direct method. ASU 2016-14 was effective for annual reporting periods beginning after December 15, 2017. The Councils adopted the provisions of ASU 2016-14 in 2018.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 3 – Liquidity and availability of funds

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

	<u>2020</u>	<u>2019</u>
Cash – Operating Fund	\$ -	\$ 167,855
Accounts receivable - Operating Fund	124,953	64,305
Contributions receivable - Operating Fund	<u>565,095</u>	<u>1,341,893</u>
Total financial assets as of year end	690,048	1,574,053
Appropriation from quasi-endowment for general expenditure in subsequent year	<u>605,537</u>	<u>592,570</u>
Total financial assets available to meet general expenditures within the next 12 months	<u>\$ 1,295,585</u>	<u>\$ 2,166,623</u>

The Councils' endowment funds consist of donor-restricted endowments and a quasi-endowment. Income from donor-restricted endowments is designated by the Board for capital or endowment purposes and, therefore, is not available for general expenditure. As described in Note 13, the quasi-endowment has a spending rate which is generally set between 4% and 5% percent of the average fair value of the investment portfolio for the twenty quarters of the prior five years through December 31, 2020. Appropriations of \$605,537 and \$592,570 from the quasi-endowment will be available within the next 12 months as of December 31, 2020 and 2019, respectively. As part of the Councils' liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Councils invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, the Councils has a committed line of credit in the amount of \$2,500,000, of which approximately \$2,000,000 is available as of December 31, 2020 and could be drawn upon if necessary. Additionally, as of December 31, 2020, the Councils has a quasi-endowment of \$4,465,381. Although the Councils does not intend to spend from its quasi-endowment other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its quasi-endowment could be made available if necessary.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 4 – Investments

Investments, at fair value, at December 31, 2020 and 2019 are comprised of the following:

	<u>2020</u>		<u>2019</u>
Money market funds	\$ 1,396,863		\$ 1,063,486
Mutual funds			
Domestic – Fixed Income	\$ 3,513,106		\$ 1,990,285
International –			
Fixed Income	517,180		388,644
Domestic – Equities	2,906,746		1,222,272
International – Equities	1,890,879		2,057,587
Real assets	472,425		874,221
Complementary strategies and other	<u>312,485</u>	<u>9,612,821</u>	<u>1,827,664</u>
			<u>8,360,673</u>
Equities			
Domestic	2,268,265		3,014,868
International	<u>392,280</u>	<u>2,660,545</u>	<u>410,165</u>
Total investments, at fair value		<u>\$13,670,229</u>	<u>\$ 12,849,192</u>

Investment revenue for the years ended December 31, 2020 and 2019 has been reported in the net assets as follows:

	<u>2020</u>	<u>2019</u>
Interest and dividend revenue	\$ 312,624	\$ 359,905
Realized and unrealized gain	1,173,615	1,963,998
Investment fees	<u>(56,148)</u>	<u>(90,711)</u>
Total return on investments	1,430,091	2,233,192
Investment return authorized for current operations (see note 12)	<u>(592,570)</u>	<u>(514,161)</u>
Excess of investment return over authorized allocation	<u>\$ 837,521</u>	<u>\$ 1,719,031</u>

The above investment return is classified within net assets without donor restrictions in the 2020 and 2019 statement of activities and changes in net assets. The Councils also has beneficial interests in several charitable remainder and perpetual trusts, administered by third parties, totaling \$1,055,168 and \$955,939 at December 31, 2020 and 2019, respectively. The Councils' interests in these charitable remainder and perpetual trusts at December 31, 2020 and 2019 are measured at the fair value of the underlying investments, which consist of common stock, corporate debt, exchange traded funds, mutual funds, hedge funds and money market funds, which are all deemed to be Level 1 and Level 2 assets within the fair value hierarchy.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 5 – Pledges receivable, net

Pledges receivable, at December 31, 2020 and 2019, consist of the following:

	<u>2020</u>	<u>2019</u>
Less than one year	\$ 1,216,136	\$ 2,011,344
One to five years	<u>114,232</u>	<u>239,666</u>
Sub-total	1,330,368	2,251,010
Less: discount to present value at 4%	(7,939)	(18,082)
Less: allowance for doubtful accounts	<u>(246,000)</u>	<u>(50,000)</u>
Net pledges receivable	<u>\$ 1,076,429</u>	<u>\$ 2,182,928</u>

Note 6 – Fixed assets, net

Fixed assets, net consisted of the following at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Camp facilities:		
Permanent ways and structures	\$ 13,615,409	\$ 13,615,409
Equipment and machinery	2,184,819	2,165,998
Land improvements	2,356,749	2,356,749
Land	734,323	734,323
Vehicles	680,311	633,019
Construction in progress	<u>144,031</u>	<u>108,870</u>
Total camp facilities	19,715,642	19,614,368
Less: accumulated depreciation	<u>(14,439,023)</u>	<u>(13,983,570)</u>
Total camp facilities, net	<u>5,276,619</u>	<u>5,630,798</u>
Councils office:		
Furniture, fixtures and equipment	1,517,905	1,517,905
Leasehold improvements	247,685	247,685
Vehicles	<u>124,664</u>	<u>124,664</u>
Total Councils office	1,890,254	1,890,254
Less: accumulated depreciation and amortization	<u>(1,536,336)</u>	<u>(1,467,235)</u>
Total Councils office, net	<u>353,918</u>	<u>423,019</u>
Total fixed assets; net	<u>\$ 5,630,537</u>	<u>\$ 6,053,817</u>

Conservation consent agreement

Certain of the Councils' land is subject to conservation easements. The Councils entered into a conveyance of a Conservation Easement agreement (the "agreement") with The Trust for Public Land ("TPL"). During 2012 and 2013, under the terms of the agreement, the TPL purchased conservation easements on separate portions of the Councils' Camp Pouch located in Staten Island, New York.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 7 – Line of credit

The Councils has available a \$2,500,000 line of credit maturing on August 14, 2022. Advances under the line bear interest at a fluctuating rate per annum equal to 1.0% above daily one-month LIBOR. As security for the line, the Councils has granted the bank a security interest in certain of its investments in custody with the bank. At December 31, 2020, the Councils had \$500,070 outstanding borrowings under the line.

Note 8 – Special event revenue

Gross receipts from special fundraising events recorded by the Councils consist of exchange transaction revenue and contribution revenue. As a result of adopting FASB ASU 2014-09 during 2020, the Councils is required to separately present the components of this revenue. The following is a summary of the gross receipts from special fundraising events for the years ended December 31, 2020 and 2019:

	2020	2019
Contributions	\$ 1,974,637	\$ 3,730,102
Special event revenue	141,851	826,327
Gross special fundraising events	\$ 2,116,488	\$ 4,556,429

Note 9 – Government grants – paycheck protection program

2020 Paycheck protection program

On April 23, 2020, the Councils, was approved for and received a \$1,232,997 term note under the Paycheck Protection Program (the “PPP Loan”). The PPP Loan was created as part of the relief efforts related to COVID-19 and administered by the Small Business Administration (the “SBA”). As disclosed in the PPP Loan documents, principal and interest payments were deferred for the first six months. During the deferral period, interest on the outstanding principal accrued at a fixed rate of 1.0% per annum. During 2020, the Councils met the requirements and filed an application for PPP Loan forgiveness. During March 2021, the PPP Loan forgiveness application was confirmed by the SBA and as a result, the Councils recorded grant revenue of \$1,232,997.

2021 Paycheck protection program

On February 9, 2021, the Councils received a second draw under the PPP totaling \$1,232,996 at terms substantially similar to the first draw PPP received in 2020. The Councils expects to meet the PPP requirements for loan forgiveness in 2021 and will record the PPP Loan as grant revenue when such forgiveness is confirmed by the SBA.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 10 – Capital lease and vehicle obligations

Certain equipment acquired under capital leases by the Councils is capitalized as leased property and amortized on a straight-line basis over the life of the lease. In addition, the Councils finances vehicles over a period of two to five years.

At December 31, 2020 future annual payments under these obligations are as follows:

<u>Year</u>	<u>Capital leases</u>	<u>Vehicles</u>	<u>Total</u>
2021	\$ 19,229	\$ 1,938	\$ 21,167
2022	13,412	-	13,412
2023	3,724	-	3,724
Totals	<u>\$ 36,365</u>	<u>\$ 1,938</u>	<u>\$ 38,303</u>

Note 11 – Commitments

During September 2018, the Councils entered into a lease for office space expiring on September 30, 2023. The Councils' annual rent is equal to the Councils' proportionate share of the landlord's carrying maintenance, operating and depreciation charges, along with the scheduled contributions to the landlord's capital improvement funds. The Councils' proportionate share of these expenses is based on the proportionate share of its square footage in the building, as defined in the agreement. Rent is subject to annual increases based on increases in the landlord's expenses. Rent expense for 2020 and 2019, in connection with the lease totaled approximately \$478,000 and \$476,000, respectively.

Promissory note

During November 2018, the Councils borrowed \$425,000 under the terms of a promissory note (the "Note"). The Note bears no interest and requires monthly payments of \$10,000 commencing January 15, 2019 through maturity on July 15, 2022 at which time the entire unpaid principal amount under the Note shall be due and payable. As of December 31, 2020, the Councils had \$250,000 outstanding under the note.

Operating leases

The Councils leases equipment under the terms of several operating leases. Lease expense under these agreements for 2020 and 2019 amounted to approximately \$7,000 and \$14,900, respectively.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 12 – Related party transactions

The Councils purchases supplies and program materials from the National Council. The Councils also incurs expenses from the National Council related to certain administrative services. Total expenses incurred in connection with goods and services provided by the National Council totaled \$1,075,684 and \$1,521,632 for the years ended December 31, 2020 and 2019, respectively. The accounts payable balance includes payables to the National Council of \$6,763 as of December 31, 2020.

Note 13 – Employee benefit plans

BSA retirement plan

The National Council has a qualified defined benefit pension plan (“the plan”) administered at the National Service Center that covers employees of the National Council and local councils, including the Councils. The plan name is the *Boy Scouts of America Master Pension Trust – Boy Scouts of America Retirement Plan for Employees*. Effective December 31, 2018, the plan was frozen to employees with less than 15 years of vesting service, and whose age plus vesting service equaled less than 60 as of December 31, 2018 (non-grandfathered employees). From January 1, 2020 through July 31, 2020, employees with at least 15 years of vesting service and whose age plus vesting service equaled 60 or more as of December 31, 2018 (grandfathered employees) contributed 4.25 percent of compensation to the plan. Effective August 1, 2020, the plan was frozen to grandfathered employees, thereby freezing the plan for all BSA employees. The Councils contributes 7.75 percent of eligible employees’ compensation to the BSA retirement program.

Pension expense (excluding the contributions made by employees) for the years ended December 31, 2020 and 2019 totaled approximately \$104,000 and \$175,000 respectively, and covered current service cost. The actuarial information for the plan as of February 1, 2019 indicates that it is in compliance with ERISA regulations regarding funding. For the plan year ended January 31, 2020, (the most recent information available) the plan was approximately 87.6% funded.

Thrift plan

The Councils has established a Thrift Plan covering all full-time employees of the Councils. Participants in the Thrift Plan may elect to make voluntary before-tax contributions based on a percentage of their pay, subject to certain limitations set forth in the Internal Revenue Code of 1986, as amended. The Councils has elected to match employee contributions to the Thrift Plan up to 50% of contributions from each participant, limited to 3% of each employee’s gross pay. The Councils contributed approximately \$116,000 and \$206,000 to the Thrift plan in 2020 and 2019, respectively.

**GREATER NEW YORK COUNCILS,
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**Notes to Financial Statements (continued)
December 31, 2020**

Note 13 – Employee benefit plans (continued)

Healthcare plan

The Councils' employees participate in a health care plan provided by the National Council. The Councils pays a portion of the cost for the employees, and the employees pay the remaining portion and the cost for any of their dependents participating in the plan. During the years ended December 31, 2020 and 2019, the Councils remitted approximately \$260,000 and \$380,000, respectively, on behalf of its employees to the National Council related to the health care plan.

Other employee benefit plans

The Councils' employees participate in dental care and life insurance plans provided by the National Council. The Councils pays a portion of the costs for the employees, and the employees pay the remaining portion and the cost for any of their dependents participating in the plans. During the years ended December 31, 2020 and 2019, the Councils remitted approximately \$61,700 and \$81,500, respectively, on behalf of its employees to the plans.

Note 14 – Endowment fund net assets

The Councils' endowment includes both donor-restricted endowment and funds designated by the Board of Directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of relevant law

The Councils has interpreted the New York Prudent Management of Institutional Funds Act (NYPMIFA), as requiring the Councils to act prudently when making decisions to spend or accumulate donor restricted endowment assets and in doing so to consider a number of factors including the duration and preservation of its donor restricted endowment funds (as outlined on the following page). The Councils preserves the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result, the Councils classifies as net assets with perpetual donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument, if any, at the time the accumulation is added to the fund. The portion of the donor-restricted endowment fund that is not classified in net assets with perpetual donor restrictions is classified as net assets with temporary donor restrictions until those amounts are appropriated for expenditure by the Councils in a manner consistent with the standard of prudence prescribed by NYPMIFA.

**GREATER NEW YORK COUNCILS,
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Notes to Financial Statements (continued)
December 31, 2020

Note 14 – Endowment fund net assets (continued)

Interpretation of relevant law

Investment return earned on the Councils' net assets with donor restrictions are not subject to donor restrictions but have been designated by the Board of the Councils for use in the capital fund or allocated to the Board Designated Endowment, see table on page 32. The Councils considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Councils and the donor-restricted endowment
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Councils
- (7) The investment policies of the Councils

Funds with deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or applicable state law requires the Councils to retain as a fund of perpetual duration. In accordance with U.S. GAAP, deficiencies of this nature are reported in net assets with donor restrictions. There were no such deficiencies as of December 31, 2020 and 2019. The Councils has interpreted the NYPMIFA and applicable state trust law to permit spending from underwater endowments in accordance with prudent measures required under law.

Strategies employed for achieving objectives

To satisfy its long-term rate-of-return objectives, the Councils relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Councils targets a diversified asset allocation to achieve its long-term return objectives within prudent risk constraints.

Return objectives and risk parameters

The Councils has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Councils must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. The Councils expects its endowment funds, over time, to provide an average rate of return sufficient to fund the Councils' spending policy as well as to grow the endowment an average of 4% to 5% annually. Actual returns in any given year may vary from this amount.

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Notes to Financial Statements (continued)
December 31, 2020

Note 14 – Endowment fund net assets (continued)

Spending policy

The Councils has a policy to make an annual investment return allocation in support of operations. The annual allocation is equal to the average fair value of the investment portfolio for the twenty quarters of the prior five years, multiplied by a percentage (the “Payout Percentage”) to be annually recommended by the Investment Committee and approved by the Board of Directors. The Payout Percentage is generally set between 4% and 5%. For the years ended December 31, 2020 and 2019, \$447,950 and \$388,848, respectively, were used as the authorized investment return allocation for operations. In addition, in 2020 and 2019 an additional \$144,620 and \$125,313, respectively, of investment return was allocated to capital without donor restrictions. This is consistent with the Councils’ objective to maintain purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

At December 31, 2020, the endowment net asset composition by type of fund is as follows:

	Without Donor <u>Restrictions</u>	Temporary Donor <u>Restrictions</u>	Perpetual Donor <u>Restrictions</u>	<u>Total</u>
Donor-restricted funds	\$ -	\$ 1,488,115	\$ 9,370,791	\$10,858,906
Councils-designated funds	<u>4,219,752</u>	<u>-</u>	<u>-</u>	<u>4,219,752</u>
Total funds	<u>\$ 4,219,752</u>	<u>\$ 1,488,115</u>	<u>\$ 9,370,791</u>	<u>\$15,078,658</u>

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Notes to Financial Statements (continued)
December 31, 2020

Note 14 – Endowment fund net assets (continued)

Changes in the Councils' designated net assets with temporary and perpetual restrictions for the years ended December 31, 2019 and 2020 are as follows:

	Councils Designated			Perpetual Donor Restrictions				Total With Perpetual Restrictions
	Capital Fund	Endowment Fund	Total Councils Designated	Temporary Donor Restrictions	Planned Giving Development Staff	Beneficial Interest in Perpetual Trusts	General and Camp Operation of the Councils	
Net assets at December 31, 2018	\$ 893,595	\$ 1,463,559	\$ 2,357,154	\$ 1,318,459	\$ 1,104,994	\$ 821,371	\$ 6,886,439	\$ 8,812,804
Investment return:								
Investment revenue, net	443,478	1,784,163	2,227,641	-	-	-	-	-
Investment return authorized for current operation	125,313	(514,161)	(388,848)	-	-	-	-	-
Total investment return	568,791	1,270,002	1,838,793	-	-	-	-	-
Contributions and other	10,390	8,125	18,515	327,698	-	134,568	313,582	448,150
Net assets released from restrictions	317,863	-	317,863	(317,863)	-	-	-	-
Appropriation of endowment for expenditure	(514,153)	(2,299)	(516,452)	-	-	-	-	-
Transfer to operations	-	(500,000)	(500,000)	-	-	-	-	-
Net assets at December 31, 2019	\$ 1,276,486	\$ 2,239,387	\$ 3,515,873	\$ 1,328,294	\$ 1,104,994	\$ 955,939	\$ 7,200,021	\$ 9,260,954
Investment return:								
Investment revenue – net	96,742	1,333,104	1,429,846	-	-	-	-	-
Investment return authorized for current operation	144,620	(592,570)	(447,950)	-	-	-	-	-
Total investment return	241,362	740,534	981,896	-	-	-	-	-
Contributions and other	-	8,497	8,497	159,821	-	99,228	10,609	109,837
Net assets released from restrictions	-	-	-	-	-	-	-	-
Appropriation of endowment for expenditure	(284,730)	(1,784)	(286,514)	-	-	-	-	-
Net assets at December 31, 2020	\$ 1,233,118	\$ 2,986,634	\$ 4,219,752	\$ 1,488,115	\$ 1,104,994	\$ 1,055,167	\$ 7,210,630	\$ 9,370,791

The total Councils' designated net assets in the Capital Fund excludes \$5,630,537 and \$6,053,817 in 2020 and 2019, respectively, representing fixed assets and all related activity.

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**Notes to Financial Statements (continued)
December 31, 2020**

Note 15 – Litigation and contingencies

The New York Child Victims Act (the “Act”) took effect August 14, 2019 and extended the statute of limitations for those who may wish to bring civil claims alleging sexual abuse. As of the date of this report the Councils has been named as a defendant in a number of lawsuits alleging such conduct, and there may be yet unasserted claims brought prior to the expiration of the revival window which is currently set for August 14, 2021 (the “revival window”). The cost to defend the Councils has been covered by the National Council to date. At the present time management of the Councils is unable to estimate a probable outcome of these matters or assess the effect, if any, of unasserted claims on the financial statements. Accordingly, no provision for liabilities, if any, has been made in the accompanying financial statements. Any changes in state law, such as an extension of the revival window under the Act, could result in additional claims being asserted.

The National Council has also been named as a defendant in many of the lawsuits alleging sexual abuse, seeking claims for compensatory and punitive damages. The Councils is a separate not-for-profit organization. Some of these claims arose out of conduct allegedly occurring on Councils property and/or allegedly were committed by Councils employees or volunteers, and in some cases the Councils is named as a co-defendant with the National Council.

On February 18, 2020, the National Council filed for protection under Chapter 11 of the United States Bankruptcy Code. The National Council continues to operate its business in the ordinary course and has received bankruptcy court approval to continue its relationship with the Councils. Neither the Councils nor any other local council are debtors in the bankruptcy proceeding. The bankruptcy court has granted a stay of litigation against both the National Council and local councils, and the National Council has proposed a plan of reorganization that contains, as one option, a “global resolution” protecting local councils from any further legal exposure for abuse claims arising prior to February 18, 2020, subject to the assignment of insurance rights and a to be determined financial contribution from local councils. Any contribution would be based on a number of factors, and the overall amount of local council contributions is actively being negotiated as part of a settlement mediation ordered in the bankruptcy proceeding. There is no agreed formula by which each local councils’ contribution is calculated. In exchange for such contribution, it is anticipated that each council would receive a channeling injunction which would transfer claims known and unknown that have occurred prior to February 18, 2020 to a trust for the benefit of claimants. The proposed plan of reorganization presented by the National Council would involve a contribution from the Councils which would be material to the net assets of the Councils, but neither representatives of the claimants in the bankruptcy proceeding nor the local councils have agreed to the proposed plan, nor has the bankruptcy court considered or approved it. As such, the ability of the National Council to be successful in achieving a plan of reorganization containing a “global resolution” and the size of any contribution from the Councils cannot be determined, nor can it be determined whether the Councils will receive the benefit of a channeling injunction.

The National Council provides the Councils with a charter, program materials and support for administration (see Note 1), sponsors certain benefit plans for Councils employees (see Note 13), and operates a general liability insurance program in which the Councils participates.

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**Notes to Financial Statements (continued)
December 31, 2020**

Note 15 – Litigation and contingencies (continued)

As of the date of this report, Management of the Councils is unable to assess the effect, if any, the resolution of these matters by the National Council, including claims made directly against the Councils, may have on the Councils' operations or its financial statements. Accordingly, no provision for any potential related liabilities has been made in the accompanying financial statements. Should the National Council ultimately be unable to confirm its plan of reorganization with the bankruptcy court that has a channeling injunction for the benefits of the Councils, the outcome of these matters is likely to have a material adverse effect on the Councils' financial statements.

COVID-19 pandemic

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets are subject to volatility resulting from uncertainty caused by the pandemic. The Councils has taken steps to compensate for suspension and limitations of programming activities and the postponement and limitations of event-driven fundraising during 2020 and 2021 to date. The Councils' ability to open the three camps for the summer of 2021 is a positive development as they were closed for the summer of 2020 pursuant to public health directives set by state and local authorities. The Councils is closely monitoring its investment portfolio and its liquidity and is actively working to minimize the impact of these declines. The extent of the impact of COVID-19 on the Councils' operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Councils' donors, customers, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Councils' financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.