

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WESTCHESTER-PUTNAM COUNCIL, INC. BOY SCOUTS OF AMERICA Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 41 SAW MILL RIVER ROAD City or town, state or province, country, and ZIP or foreign postal code HAWTHORNE, NY 10532 F Name and address of principal officer: PATRICK COVIELLO SAME AS C ABOVE	D Employer identification number 13-2750608 E Telephone number (914) 773-1135 G Gross receipts \$ 3,834,711. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.WPCBSA.ORG		
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: 1973
M State of legal domicile: NY		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE VALUES-BASED YOUTH PROGRAM BASED ON PRECEPTS IN THE SCOUT OATH AND LAW 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) 3 45 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 45 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 5 151 6 Total number of volunteers (estimate if necessary) 6 2880 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. b Net unrelated business taxable income from Form 990-T, line 34 7b 0.																									
Revenue	8 Contributions and grants (Part VIII, line 1h) 1,022,396. 9 Program service revenue (Part VIII, line 2g) 1,188,423. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 636,864. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 220,347. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,068,030.	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%;">Prior Year</th> <th style="width:25%;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8</td> <td style="text-align: right;">1,022,396.</td> <td style="text-align: right;">1,034,618.</td> </tr> <tr> <td>9</td> <td style="text-align: right;">1,188,423.</td> <td style="text-align: right;">1,612,437.</td> </tr> <tr> <td>10</td> <td style="text-align: right;">636,864.</td> <td style="text-align: right;">573,000.</td> </tr> <tr> <td>11</td> <td style="text-align: right;">220,347.</td> <td style="text-align: right;">241,165.</td> </tr> <tr> <td>12</td> <td style="text-align: right;">3,068,030.</td> <td style="text-align: right;">3,461,220.</td> </tr> </tbody> </table>		Prior Year	Current Year	8	1,022,396.	1,034,618.	9	1,188,423.	1,612,437.	10	636,864.	573,000.	11	220,347.	241,165.	12	3,068,030.	3,461,220.						
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Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 42,044. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,771,805. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. b Total fundraising expenses (Part IX, column (D), line 25) ▶ 236,946. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,546,697. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,360,546. 19 Revenue less expenses. Subtract line 18 from line 12 -292,516.	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%;">Prior Year</th> <th style="width:25%;">Current Year</th> </tr> </thead> <tbody> <tr> <td>13</td> <td style="text-align: right;">42,044.</td> <td style="text-align: right;">40,728.</td> </tr> <tr> <td>14</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>15</td> <td style="text-align: right;">1,771,805.</td> <td style="text-align: right;">1,774,670.</td> </tr> <tr> <td>16a</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>17</td> <td style="text-align: right;">1,546,697.</td> <td style="text-align: right;">1,876,618.</td> </tr> <tr> <td>18</td> <td style="text-align: right;">3,360,546.</td> <td style="text-align: right;">3,692,016.</td> </tr> <tr> <td>19</td> <td style="text-align: right;">-292,516.</td> <td style="text-align: right;">-230,796.</td> </tr> </tbody> </table>		Prior Year	Current Year	13	42,044.	40,728.	14	0.	0.	15	1,771,805.	1,774,670.	16a	0.	0.	17	1,546,697.	1,876,618.	18	3,360,546.	3,692,016.	19	-292,516.	-230,796.
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Net Assets or Fund Balances	20 Total assets (Part X, line 16) 7,686,724. 21 Total liabilities (Part X, line 26) 719,800. 22 Net assets or fund balances. Subtract line 21 from line 20 6,966,924.	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%;">Beginning of Current Year</th> <th style="width:25%;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20</td> <td style="text-align: right;">7,686,724.</td> <td style="text-align: right;">7,451,613.</td> </tr> <tr> <td>21</td> <td style="text-align: right;">719,800.</td> <td style="text-align: right;">554,956.</td> </tr> <tr> <td>22</td> <td style="text-align: right;">6,966,924.</td> <td style="text-align: right;">6,896,657.</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year	20	7,686,724.	7,451,613.	21	719,800.	554,956.	22	6,966,924.	6,896,657.												
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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 PATRICK COVIELLO, SCOUT EXECUTIVE/SECRETARY Type or print name and title	Date 		
Paid Preparer Use Only	Print/Type preparer's name BRUCE BLASNIK	Preparer's signature BRUCE BLASNIK	Date 11/14/14	Check <input type="checkbox"/> if self-employed PTIN P00733345
Firm's name ▶ O'CONNOR DAVIES, LLP		Firm's EIN ▶ 27-1728945		
Firm's address ▶ 3001 SUMMER STREET, 5TH FL EAST STAMFORD, CT 06905		Phone no. 203-323-2400		

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

Part III Statement of Program Service Accomplishments

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

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 3,164,186. including grants of \$ 40,728.) (Revenue \$ 1,668,508.) SEE SCHEDULE O

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

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

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

4e Total program service expenses 3,164,186.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	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		
	1a 3		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
	1c		
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 151		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in 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)?		X
	4a		
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
	4b		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
	5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
	5b		
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?		X
	6a		
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?	X	
	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
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 in Schedule O	14b	

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	45		
b	Enter the number of voting members included in line 1a, above, who are independent		
	45		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
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 in 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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **SCOUT EXECUTIVE - 914-773-1135**
41 SAW MILL RIVER ROAD, HAWTHORNE, NY 10532

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHERIFF DONALD B. SMITH IMMEDIATE PAST PRESIDENT	10.00	X					0.	0.	0.	
(2) DAVID TALBOT BOARD MEMBER	3.00	X					0.	0.	0.	
(3) ALAN GREEN BOARD MEMBER	3.00	X					0.	0.	0.	
(4) JOHN CALLAHAN TREASURER & CFO	10.00	X		X			0.	0.	0.	
(5) DAVID EPPINGER BOARD MEMBER	3.00	X					0.	0.	0.	
(6) PETER WILCOX BOARD MEMBER	3.00	X					0.	0.	0.	
(7) DENIS F. PISANELLO BOARD MEMBER	3.00	X					0.	0.	0.	
(8) WILLIAM E. KELLY BOARD MEMBER	3.00	X					0.	0.	0.	
(9) JAMES H. LEVI BOARD MEMBER	3.00	X					0.	0.	0.	
(10) ROSS M WEALE BOARD MEMBER	3.00	X					0.	0.	0.	
(11) PETER CIACCI VICE PRES - ADMINISTRATION	10.00	X		X			0.	0.	0.	
(12) LUCRETIA MANN BOARD MEMBER	3.00	X					0.	0.	0.	
(13) JOHN F. FINEGAN BOARD MEMBER	3.00	X					0.	0.	0.	
(14) PER HELLMAN BOARD MEMBER	3.00	X					0.	0.	0.	
(15) JOHN MICHIN BOARD MEMBER	3.00	X					0.	0.	0.	
(16) WILLIAM A. SCHIAVO BOARD MEMBER	3.00	X					0.	0.	0.	
(17) DONNA RAGUSA VICE PRES - PROG.	10.00	X		X			0.	0.	0.	

WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) PAUL RYAN BOARD MEMBER	3.00	X						0.	0.	0.
(19) JOHN TRIPODI ASST. TREASURER	10.00	X		X				0.	0.	0.
(20) ROBERT C. WALKER BOARD MEMBER	3.00	X						0.	0.	0.
(21) DAVID WALSH COUNCIL PRESIDENT	10.00	X		X				0.	0.	0.
(22) JOHN M. COUGHLIN BOARD MEMBER	3.00	X						0.	0.	0.
(23) DONALD V. ALMEIDA BOARD MEMBER	3.00	X						0.	0.	0.
(24) EDWARD MANN BOARD MEMBER	3.00	X						0.	0.	0.
(25) HON. JOHN M. PERONE LEGAL COUNSEL	10.00	X		X				0.	0.	0.
(26) BERNARD ROTHMAN, ESQ BOARD MEMBER	3.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								228,640.	0.	18,740.
d Total (add lines 1b and 1c)								228,640.	0.	18,740.

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

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

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WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA

13-2750608

Form 990

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) RAYMOND L. QUARTARARO EXECUTIVE VICE PRES - STRATEGIC PLAN	10.00	X		X				0.	0.	0.
(28) MICHAEL NOLAN COMMISSIONER	10.00	X		X				0.	0.	0.
(29) GORDON ELLIOT VICE PRES - MEMBERSHIP	10.00	X		X				0.	0.	0.
(30) STEPHEN J. JONES, ESQ BOARD MEMBER	3.00	X						0.	0.	0.
(31) R. TODD ROCKEFELLER BOARD MEMBER	3.00	X						0.	0.	0.
(32) CHARLES GONZALEZ BOARD MEMBER	3.00	X						0.	0.	0.
(33) JOSEPH P. LANDY EXECUTIVE VICE PRES-MAJOR GIFTS	10.00	X		X				0.	0.	0.
(34) HON. JOHN M. MURTAGH VICE PRES - DEVELOPMENT	10.00	X		X				0.	0.	0.
(35) MARIA FREBURG BOARD MEMBER	3.00	X						0.	0.	0.
(36) JOHN KIERNAN BOARD MEMBER	3.00	X						0.	0.	0.
(37) BR. THOMAS LETO BOARD MEMBER	3.00	X						0.	0.	0.
(38) JOSEPH N. STINEMAN BOARD MEMBER	3.00	X						0.	0.	0.
(39) JAMES EPPINGER BOARD MEMBER	3.00	X						0.	0.	0.
(40) STEVEN L. ALFASI BOARD MEMBER	3.00	X						0.	0.	0.
(41) THOMAS F. CAMPANILE BOARD MEMBER	3.00	X						0.	0.	0.
(42) CHRISTIAN J. KRISTENSEN VICE PRES - DISTRICT OPERATIONS	10.00	X		X				0.	0.	0.
(43) MARION K. MCBRIDE BOARD MEMBER	3.00	X						0.	0.	0.
(44) RICHARD F. PERLMAN BOARD MEMBER	3.00	X						0.	0.	0.
(45) MARC ANDREO SCOUT EXECUTIVE/SECRETARY-LEFT 9/13	40.00			X				171,985.	0.	10,995.
(46) PATRICK COVIELLO SCOUT EXECUTIVE/SECRETARY-EFFEC 9/13	40.00			X				56,655.	0.	7,745.
Total to Part VII, Section A, line 1c								228,640.		18,740.

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 11,578.				
	b	Membership dues	1b				
	c	Fundraising events	1c 231,701.				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 791,339.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		1,034,618.			
	Program Service Revenue	2 a	CAMPING REVENUES	Business Code 900099	1,109,083.	1,109,083.	
b		ACTIVITY INCOME	Business Code 900099	503,354.	503,354.		
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		1,612,437.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		573,000.		573,000.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real (ii) Personal				
		Less: rental expenses					
		Rental income or (loss)					
		Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		Less: cost or other basis and sales expenses					
		Gain or (loss)					
		Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ 231,701. of contributions reported on line 1c). See Part IV, line 18	a	139,759.			
		Less: direct expenses	b	92,967.			
		Net income or (loss) from fundraising events		46,792.			46,792.
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
Less: direct expenses		b					
Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	a	418,826.				
	Less: cost of goods sold	b	280,524.				
	Net income or (loss) from sales of inventory		138,302.			138,302.	
Miscellaneous Revenue			Business Code				
11 a	MISCELLANEOUS	Business Code 900099	56,071.	56,071.			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		56,071.				
12	Total revenue. See instructions.		3,461,220.	1,668,508.	0.	758,094.	

WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA

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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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	40,728.	40,728.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	247,380.	175,640.	37,107.	34,633.
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	1,209,000.	1,010,126.	102,866.	96,008.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	66,712.	47,366.	10,007.	9,339.
9 Other employee benefits	120,702.	99,663.	10,882.	10,157.
10 Payroll taxes	130,876.	106,511.	12,603.	11,762.
11 Fees for services (non-employees):				
a Management				
b Legal	400.		400.	
c Accounting	22,275.		22,275.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	12,636.	8,780.	2,125.	1,731.
12 Advertising and promotion				
13 Office expenses	878,547.	832,891.	12,489.	33,167.
14 Information technology				
15 Royalties				
16 Occupancy	250,600.	227,750.	11,819.	11,031.
17 Travel	106,739.	96,052.	5,528.	5,159.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,059.	9,982.	2,109.	1,968.
20 Interest	102.	73.	15.	14.
21 Payments to affiliates	37,114.		37,114.	
22 Depreciation, depletion, and amortization	314,538.	308,836.	2,949.	2,753.
23 Insurance	119,296.	105,615.	7,076.	6,605.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EMPLOYEE RELATED EXPENS	83,009.	69,487.	6,994.	6,528.
b MISCELLANEOUS	34,634.	22,423.	6,316.	5,895.
c RECOGNITION AWARDS	2,669.	2,263.	210.	196.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,692,016.	3,164,186.	290,884.	236,946.
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)

WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA

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Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing	610,003.	1	479,608.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	113,325.	3	173,620.	
	4 Accounts receivable, net	142,375.	4	68,127.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net	100,000.	7	100,000.	
	8 Inventories for sale or use	55,966.	8	60,348.	
	9 Prepaid expenses and deferred charges	167,052.	9	59,689.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10,669,191.			
	b Less: accumulated depreciation	4,185,406.			
	11 Investments - publicly traded securities			11	
	12 Investments - other securities. See Part IV, line 11			12	26,436.
	13 Investments - program-related. See Part IV, line 11			13	
	14 Intangible assets			14	
	15 Other assets. See Part IV, line 11			15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	7,686,724.	16	7,451,613.		
Liabilities	17 Accounts payable and accrued expenses	145,254.	17	114,193.	
	18 Grants payable		18		
	19 Deferred revenue	235,264.	19	46,840.	
	20 Tax-exempt bond liabilities			20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	272,725.	21	314,787.	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23 Secured mortgages and notes payable to unrelated third parties	66,557.	23	79,136.	
	24 Unsecured notes and loans payable to unrelated third parties			24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26 Total liabilities. Add lines 17 through 25	719,800.	26	554,956.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	6,836,786.	27	6,775,644.	
	28 Temporarily restricted net assets	130,138.	28	96,013.	
	29 Permanently restricted net assets		29	25,000.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds			30	
	31 Paid-in or capital surplus, or land, building, or equipment fund			31	
	32 Retained earnings, endowment, accumulated income, or other funds			32	
	33 Total net assets or fund balances	6,966,924.	33	6,896,657.	
34 Total liabilities and net assets/fund balances	7,686,724.	34	7,451,613.		

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,461,220.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,692,016.
3	Revenue less expenses. Subtract line 2 from line 1	3	-230,796.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,966,924.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	160,529.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,896,657.

Part XII Financial Statements and Reporting

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

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

Form 990 (2013)

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.

OMB No. 1545-0047

2013

Open to Public Inspection

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization **WESTCHESTER-PUTNAM COUNCIL, INC.**
BOY SCOUTS OF AMERICA

Employer identification number
13-2750608

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 11, 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.)
- 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 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	497,546.	1030048.	876,719.	1028296.	1043781.	4476390.
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	497,546.	1030048.	876,719.	1028296.	1043781.	4476390.
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)						7,886.
6 Public support. Subtract line 5 from line 4.						4468504.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	497,546.	1030048.	876,719.	1028296.	1043781.	4476390.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	959,989.	810,600.	788,806.	636,864.	573,000.	3769259.
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 IV.)	637,398.	216,628.	139,180.	145,212.	138,302.	1276720.
11 Total support. Add lines 7 through 10						9522369.
12 Gross receipts from related activities, etc. (see instructions)					12	6,402,668.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	46.93	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	40.02	%
16a 33 1/3% support test - 2013. 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 - 2012. 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 - 2013. 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 IV 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 - 2012. 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 IV 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 9 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. 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 - 2012. 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Multiple horizontal lines for supplemental information.

Schedule A Identification of Excess Contributions Included on Part II, Line 5 2013

**** Do Not File ****

***** Not Open to Public Inspection *****

Contributor's Name	Total Contributions	Excess Contributions
WARBURG PINCUS FOUNDATION	198,333.	7,886.
Total Excess Contributions to Schedule A, Part II, Line 5		7,886.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2013

Open to Public Inspection

▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990**

Name of the organization **WESTCHESTER-PUTNAM COUNCIL, INC.**
BOY SCOUTS OF AMERICA

Employer identification number
13-2750608

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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" to Form 990, Part IV, line 7.

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

Preservation of land for public use (e.g., recreation or education) Preservation of an 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 <u>1</u>
b Total acreage restricted by conservation easements	2b <u>1,390.00</u>
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ 200

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

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

Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

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

a Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	9,480,726.	9,089,273.	9,683,091.	10,787,697.	10,561,751.
b Contributions	159,024.	4,941.	137,367.	117,799.	835,050.
c Net investment earnings, gains, and losses	1,299,039.	1,195,591.	162,169.	917,389.	1,500,529.
d Grants or scholarships					
e Other expenditures for facilities and programs	785,339.	775,588.	859,991.	2,052,374.	2,037,701.
f Administrative expenses	38,938.	33,491.	33,363.	87,420.	71,932.
g End of year balance	10,114,512.	9,480,726.	9,089,273.	9,683,091.	10,787,697.

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

- a Board designated or quasi-endowment 64.00 %
- b Permanent endowment 34.00 %
- c Temporarily restricted endowment 2.00 %

The percentages in 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" to 3a(ii), are the related organizations listed as required on Schedule R?	X	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to 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		1,364,005.		1,364,005.
b Buildings		7,432,520.	2,796,835.	4,635,685.
c Leasehold improvements		570,626.	336,443.	234,183.
d Equipment		1,185,984.	1,052,128.	133,856.
e Other		116,056.		116,056.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				6,483,785.

Part VII Investments - Other Securities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (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" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	3,461,220.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	3,461,220.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,461,220.

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

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

1	Total expenses and losses per audited financial statements		1	3,692,016.
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	3,692,016.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,692,016.

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

CUSTODIAL FUNDS ARE HELD ON BEHALF OF UNITS AND OTHER GROUPS

TO PAY FOR REGISTRATION FEES AND SCOUT SHOP PURCHASES.

PART V, LINE 4:

EXCEPT FOR A NEW INVESTMENT IN 2013 WHICH IS DONOR

RESTRICTED, THE INVESTMENTS OF THE COUNCIL ARE MAINTAINED IN 2 TRUST FUNDS

WHICH ARE LISTED IN SCHEDULE R OF THE TAX RETURN. THE ASSETS OF THE

COUNCIL'S TRUST FUNDS ARE MANAGED SO AS TO PROVIDE THE HIGHEST TOTAL

RETURN CONSISTENT WITH PRUDENT INVESTMENT PRACTICES, PROVIDING FOR

LONG-TERM RETURNS SUFFICIENT TO COVER THE RETURN REQUIREMENTS OF THE

SPENDING FORMULA. THE INVESTMENT POLICY IS INTENDED TO ALLOW FOR

Part XIII Supplemental Information (continued)

SUFFICIENT FLEXIBILITY IN THE MANAGEMENT PROCESS TO CAPTURE INVESTMENT OPPORTUNITIES, YET PROVIDE PARAMETERS THAT WILL ENSURE PRUDENCE AND CARE IN THE EXECUTION OF THE INVESTMENT PROGRAM. THE COUNCIL'S SPENDING POLICY ALLOWS THE OPERATING FUND TO RECEIVE AND RECOGNIZE INVESTMENT EARNINGS ORIGINATING FROM ENDOWMENT FUNDS. BUDGETED NEEDS ARE PLANNED FROM A TOTAL RETURN SPENDING FORMULA TARGETED AT NOT MORE THAN FIVE PERCENT MULTIPLIED BY THE AVERAGE MARKET VALUE FOR THE TWELVE CONTIGUOUS CALENDAR QUARTERS ENDING SEPTEMBER 30TH OF THE YEAR PRECEDING THE SUBJECT FISCAL YEAR.

IN 2013, THE TRUSTS TRANSFERRED \$573,000 TO THE COUNCIL IN ACCORDANCE WITH THE SPENDING POLICY AND IS REFLECTED AS INVESTMENT INCOME IN PART VIII, LINE 3 OF THE FORM 990. IN ADDITION, THE TRUSTS TRANSFERRED AN ADDITIONAL \$181,181 TO COMPLETE CAPITAL IMPROVEMENTS AT THE COUNCIL'S CAMPS IN ACCORDANCE WITH THE APPROVED BUDGET.

PART X, LINE 2:

THE COUNCIL IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AS A CHARITABLE ORGANIZATION WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 509(A)(1) OF THE CODE, IS SUBJECT TO FEDERAL INCOME TAX. THE COUNCIL CURRENTLY HAS NO UNRELATED BUSINESS INCOME. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED.

FORM 990 PART II, LINE 9

PART II, LINE 9: UPON CLOSING OF THE CLEAR LAKE CONSERVATION EASEMENT IN 1994, THE WESTCHESTER PUTNAM COUNCIL DESIGNATED A SEPARATE TRUST FUND TO SUPPORT CAMPING OPERATIONS AND CAPITAL IMPROVEMENTS.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2013

Open To Public Inspection

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization **WESTCHESTER-PUTNAM COUNCIL, INC.**
BOY SCOUTS OF AMERICA

Employer identification number
13-2750608

Part I Fundraising Activities. Complete if the organization answered "Yes" to 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 ten 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			
Total				▶		

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

WESTCHESTER-PUTNAM COUNCIL, INC.

Part II Fundraising Events. Complete if the organization answered "Yes" to 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))	
		SCOUTREACH DINNER	CONSTRUCTION DINNER	5		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	118,610.	71,776.	181,074.	371,460.
	2	Less: Contributions	103,910.	59,576.	68,215.	231,701.
	3	Gross income (line 1 minus line 2)	14,700.	12,200.	112,859.	139,759.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs			51,836.	51,836.
	7	Food and beverages	8,457.	15,561.	1,825.	25,843.
	8	Entertainment				
	9	Other direct expenses	5,638.	3,890.	5,760.	15,288.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				92,967.
	11	Net income summary. Subtract line 10 from line 3, column (d)				46,792.

Part III Gaming. Complete if the organization answered "Yes" to 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))
		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 operates gaming activities: _____
 a Is the organization licensed to operate 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 operate 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 operated 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 complete this part to provide any additional information (see instructions).

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990**

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization **WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA**

Employer identification number
13-2750608

Part I **General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

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

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

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

Schedule I (Form 990) (2013)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCOUT REACH - REGISTRATION FEES, LITERATURE, UNIFORMS AND TRANSPORTATION FOR NUMEROUS WPC SCOUTS	1136	15,859.	0.		
SUMMER CAMPERSHIPS - REGISTRATION FEES FOR NUMEROUS WPC SCOUTS	126	22,869.	0.		
LEARNING FOR LIFE - REGISTRATION FEES FOR NUMEROUS WPC SCOUTS	947	2,000.	0.		

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

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2013

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization **WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA** Employer identification number **13-2750608**

Part I Questions Regarding Compensation

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

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

Schedule J (Form 990) 2013

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 in 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 are not 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 reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MARC ANDREO SCOUT EXECUTIVE/SECRETARY-LEFT 9/13	(i)	171,985.	0.	0.	5,660.	5,335.	182,980.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE L

(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2013

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions. Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open To Public Inspection

Name of the organization WESTCHESTER-PUTNAM COUNCIL, INC. BOY SCOUTS OF AMERICA Employer identification number 13-2750608

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 5 columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Table with 9 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization? (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$ 100,000.

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

SEE PART V FOR CONTINUATIONS

WESTCHESTER-PUTNAM COUNCIL, INC.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: MARC ANDREO

(B) RELATIONSHIP WITH ORGANIZATION: SCOUT EXECUTIVE/SECRETARY

(C) PURPOSE OF LOAN: SUBSIDIZE PURCHASE OF HOUSE IN WESTCHESTER/PUTNAM
AREA-REPAID IN 2014

(D) LOAN TO OR FROM ORGANIZATION? = FROM

(E) ORIGINAL PRINCIPAL AMOUNT \$ 100,000. (F) BALANCE DUE \$ 100,000.

(G) LOAN IN DEFAULT? = NO

(H) APPROVED BY BOARD OR COMMITTEE? = YES

(I) WRITTEN AGREEMENT? = YES

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization
WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA

Employer identification number
13-2750608

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

THE FOLLOWING BOARD MEMBERS ARE RELATED;

DAVID & JAMES EPPINGER ARE FATHER AND SON.

EDWARD AND LUCRETIA MANN ARE HUSBAND AND WIFE.

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

THE COUNCIL IS A NOT-FOR-PROFIT CORPORATION ORGANIZED IN THE
STATE OF NEW YORK. IT'S BOARD MEMBERS ARE ELECTED TO THE BOARD IN
ACCORDANCE WITH THE COUNCIL'S BY-LAWS.

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

THE CHARTERED ORGANIZATION REPRESENTATIVES HAVE A VOTE AS TO
THE BOARD MEMBERS.

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

THE FEDERAL FORM 990 IS PREPARED THROUGH THE COLLABORATIVE
EFFORTS OF THE TAX PROFESSIONALS AND MANAGEMENT. THE TAX RETURN IS REVIEWED
WITH THE AUDIT COMMITTEE AND QUESTIONS OR CHANGES ARE DISCUSSED WITH THE
PREPARERS. UPON COMPLETION, THE AUDIT COMMITTEE REPORTS ITS RESULTS TO THE
EXECUTIVE COMMITTEE. A COPY OF THE RETURN IS MADE AVAILABLE ELECTRONICALLY
TO ALL BOARD MEMBERS.

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

EACH EXECUTIVE BOARD MEMBER REVIEWS AND SIGNS THE CONFLICT OF
INTEREST POLICY. COUNCIL MANAGEMENT MONITORS COMPLIANCE.

Name of the organization WESTCHESTER-PUTNAM COUNCIL, INC. BOY SCOUTS OF AMERICA	Employer identification number 13-2750608
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FORM 990, PART VI, SECTION B, LINE 15:

THE WESTCHESTER-PUTNAM COUNCIL, BSA EXECUTIVE BOARD ASSIGNS AN "EMPLOYEE COMPENSATION AND BENEFITS COMMITTEE" TO REVIEW THE PERFORMANCE OF THE SCOUT EXECUTIVE/SECRETARY TO DETERMINE COMPENSATION ON AN ANNUAL BASIS IN FULL COMPLIANCE WITH GUIDELINES SET FORTH BY THE BOY SCOUTS OF AMERICA NATIONAL POLICY.

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

THE COUNCIL'S FORM 1023 AND 990 ARE AVAILBLE UPON REQUEST AT THE COUNCIL'S HEADQUARTERS. COPIES OF THE TAX RETURNS ARE ALSO AVAILABLE ON THE COUNCIL'S WEBSITE AND ON GUIDESTAR.

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

THE GOVERNING DOCUMENTS OF THE BSA ARE AVAILABLE ON THE NATIONAL WEBSITE. A COPY OF THE COUNCIL'S POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

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

DUE TO/FROM TRUSTS (SEE SCHED D PART XIV DESCRIPTION FOR PART V LINE 4) 160,529.

FORM 990, PART III, LINE 1

IT IS THE MISSION OF THE WESTCHESTER-PUTNAM COUNCIL OF THE BOY SCOUTS OF AMERICA TO DELIVER THE HIGHEST QUALITY, VALUES-BASED YOUTH PROGRAM OF CHARACTER DEVELOPMENT AND LEADERSHIP TRAINING, BASED UPON THE PRECEPTS EMBODIED IN THE SCOUT OATH AND LAW, AND TO PREPARE OUR YOUNG PEOPLE TO MAKE ETHICAL DECISIONS IN ORDER TO REACH THEIR FULL POTENTIAL AND TO BETTER SERVE THEIR FAMILY, COMMUNITY AND COUNTRY.

Name of the organization WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA

Employer identification number
13-2750608

FORM 990, PART III, LINE 4A

TRADITIONAL SCOUTING - IN THE BSA, SCOUTING IS CONSIDERED TO BE ONE MOVEMENT WITH THREE MAIN PROGRAMS: CUB SCOUTING IS THE LARGEST OF THE THREE PROGRAMS, AVAILABLE TO BOYS FROM FIRST THROUGH FIFTH-GRADE OR 7 TO 11 1/2 YEARS. THE PROGRAM IS DESIGNED TO PURSUE THE AIMS OF CHARACTER DEVELOPMENT, CITIZENSHIP TRAINING, AND PERSONAL FITNESS. CUB SCOUTING IS DIVIDED INTO AGE-BASED LEVELS OF TIGER CUBS, WOLF CUBS, BEAR CUBS, AND WEBELOS SCOUTS. BOY SCOUTING IS THE FLAGSHIP PROGRAM OF THE BSA FOR BOYS AGES 10 TO 18. IT USES OUTDOOR ACTIVITIES SUCH AS CAMPING, AQUATICS AND HIKING TO ACHIEVE THE AIMS OF CHARACTER, CITIZENSHIP AND PERSONAL FITNESS TRAINING. VARSITY SCOUTING IS A SUB-DIVISION OF BOY SCOUTING AVAILABLE TO BOYS AGES 14 TO 18; IT ADDS A PROGRAM OF HIGH ADVENTURE AND SPORTING ACTIVITIES. THE ORDER OF THE ARROW IS THE BOY SCOUTING NATIONAL HONOR SOCIETY FOR EXPERIENCED CAMPERS, BASED ON AMERICAN INDIAN TRADITIONS AND IS DEDICATED TO THE IDEAL OF CHEERFUL SERVICE AND BROTHERHOOD. VENTURING IS A PROGRAM FOR YOUNG MEN AND WOMEN 14 (AND WHO HAVE COMPLETED THE EIGHTH GRADE) THROUGH 20 YEARS OF AGE. VENTURING'S PURPOSE IS TO PROVIDE POSITIVE EXPERIENCES TO HELP YOUNG PEOPLE MATURE AND TO PREPARE THEM TO BECOME RESPONSIBLE AND CARING ADULTS. OVER 9,525 YOUTHS ARE SERVED THROUGH CUB SCOUT PACKS, BOY SCOUT TROOPS, AND VENTURING CREWS.

LEARNING FOR LIFE/EXPLORING PROGRAMS - LEARNING FOR LIFE OFFERS SEVEN PROGRAMS DESIGNED TO SUPPORT SCHOOLS AND COMMUNITY-BASED ORGANIZATIONS IN THEIR EFFORTS TO PREPARE YOUTH TO SUCCESSFULLY HANDLE THE COMPLEXITIES OF CONTEMPORARY SOCIETY AND TO ENHANCE THEIR

Name of the organization WESTCHESTER-PUTNAM COUNCIL, INC. BOY SCOUTS OF AMERICA	Employer identification number 13-2750608
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SELF-CONFIDENCE, MOTIVATION, AND SELF-ESTEEM. THE SEVEN PROGRAMS HELP YOUTH DEVELOP SOCIAL AND LIFE SKILLS, ASSIST IN CHARACTER AND CAREER DEVELOPMENT, AND HELP YOUTH FORMULATE POSITIVE PERSONAL VALUES. IT PREPARES YOUTH TO MAKE ETHICAL DECISIONS THAT WILL HELP THEM ACHIEVE THEIR FULL POTENTIAL.

EXPLORING IS A WORKSITE-BASED PROGRAM. IT IS PART OF LEARNING FOR LIFE'S CAREER EDUCATION PROGRAM ALSO FOR YOUNG MEN AND WOMEN WHO ARE 14 (AND HAVE COMPLETED THE EIGHTH GRADE) THROUGH 20 YEARS OLD. EXPLORING'S PURPOSE IS TO PROVIDE EXPERIENCES THAT HELP YOUNG PEOPLE MATURE AND TO PREPARE THEM TO BECOME RESPONSIBLE AND CARING ADULTS. EXPLORERS ARE READY TO INVESTIGATE THE MEANING OF INTERDEPENDENCE IN THEIR PERSONAL RELATIONSHIPS AND COMMUNITIES. EXPLORING IS BASED ON A UNIQUE AND DYNAMIC RELATIONSHIP BETWEEN YOUTH AND THE ORGANIZATIONS IN THEIR COMMUNITIES. LOCAL COMMUNITY ORGANIZATIONS INITIATE A SPECIFIC EXPLORER POST BY MATCHING THEIR PEOPLE AND PROGRAM RESOURCES TO THE INTERESTS OF YOUNG PEOPLE IN THE COMMUNITY. THE RESULT IS A PROGRAM OF ACTIVITIES THAT HELPS YOUTH PURSUE THEIR SPECIAL INTERESTS, GROW, AND DEVELOP.

EXPLORING PRGRAMS ARE BASED ON FIVE AREAS OF EMPHASIS: CAREER OPPORTUNITIES, LIFE SKILLS, CITIZENSHIP, CHARACTER EDUCATION, AND LEADERSHIP EXPERIENCE. OVER 936 YOUTH ARE SERVED THROUGH 25 LEARNING FOR LIFE GROUPS AND EXPLORER POSTS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

▶ **Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990**

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization **WESTCHESTER-PUTNAM COUNCIL, INC.
BOY SCOUTS OF AMERICA** Employer identification number **13-2750608**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
DURLAND SCOUT CENTER TRUST - 13-6843964 41 SAW MILL RIVER ROAD HAWTHORNE, NY 10532	PROVIDE ASSISTANCE TO OPERATE THE DURLAND SCOUT RESERVATION	NEW YORK	501(C) (3)	LINE 11B, II	N/A		X
WESTCHESTER-PUTNAM COUNCIL TRUST FUND - 12-6124311, 41 SAW MILL RIVER ROAD, HAWTHORNE, NY 10532	PROVIDE ASSISTANCE TO SUPPORT THE COUNCIL	NEW YORK	501(C) (3)	LINE 11B, II	N/A		X
BOY SCOUTS OF AMERICA - 22-1576300 1325 WEST WALNUT HILL LANE IRVING, TX 75038	PROMOTE THE ABILITY OF BOYS TO DO THINGS FOR THEMSELVES AND OTHERS	TEXAS	501(C) (3)	LINE 7	N/A		X

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

Schedule R (Form 990) 2013

WESTCHESTER-PUTNAM COUNCIL, INC.

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

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

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

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

WESTCHESTER-PUTNAM COUNCIL, INC.

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) DURLAND SCOUT CENTER TRUST	S	316,671.	CASH
(2) WESTCHESTER PUTNAM COUNCIL TRUST FUND	S	437,510.	CASH
(3) WESTCHESTER PUTNAM COUNCIL TRUST FUND	R	129,095.	CASH
(4) DURLAND SCOUT CENTER TRUST	L	0.	NONE
(5) WESTCHESTER PUTNAM COUNCIL TRUST FUND	L	0.	NONE
(6)			

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

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

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

