

UNAUDITED CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2019 (with summarized totals for 2018)

(In thousands)

Boy Scouts of America

PROGRAM SERVICES

	<u>Field Operations</u>		<u>Human Resources and Training</u>		<u>Program Development and Delivery</u>		<u>Program Marketing</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Salaries	\$ 18,320	\$ 17,470	\$ 4,828	\$ 6,047	\$ 21,432	\$ 20,082	\$ 3,098	\$ 3,423
Benefits	6,328	5,741	1,497	1,735	6,102	5,489	864	931
Travel	2,130	2,063	194	390	675	791	91	193
Office expense and occupancy	6,122	8,135	1,256	1,443	10,591	10,689	1,111	1,440
Depreciation and amortization	2,176	2,404	273	295	4,578	4,017	48	82
Insurance losses and costs								
Premiums								
Net insurance programs								
Jamboree (world/national)					59,850	0		
All other expenses	15,153	10,662	3,067	3,086	50,198	36,018	3,737	3,397
Allocated expenses ²	<u>202</u>	<u>43</u>	<u>143</u>	<u>82</u>	<u>2,547</u>	<u>2,656</u>	<u>201</u>	<u>123</u>
Total expenses	<u>\$ 50,431</u>	<u>\$ 46,518</u>	<u>\$ 11,258</u>	<u>\$ 13,078</u>	<u>\$ 155,973</u>	<u>\$ 79,741</u>	<u>\$ 9,150</u>	<u>\$ 9,589</u>

PROGRAM SERVICES

	<u>World Scout Bureau Fees</u>		<u>Insurance Programs</u>		<u>Total Program Services</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Salaries					\$ 47,678	\$ 47,022
Benefits					14,791	13,896
Travel					3,090	3,437
Office expense and occupancy					19,080	21,707
Depreciation and amortization					7,075	6,798
Insurance losses and costs			\$ 171,827 ³	\$ 120,279 ³	171,827	120,279
Premiums			<u>(13,843)</u>	<u>(14,365)</u>	<u>(13,843)</u>	<u>(14,365)</u>
Net insurance programs			157,984	105,914	157,984	105,914
Jamboree (world/national)					59,850	0
All other expenses	\$ 1,545	\$ 1,522			73,700	54,685
Allocated expenses ²	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>3,093</u>	<u>2,904</u>
Total expenses	<u>\$ 1,545</u>	<u>\$ 1,522</u>	<u>\$ 157,984</u>	<u>\$ 105,914</u>	<u>\$ 386,341</u>	<u>\$ 256,363</u>

SUPPORTING SERVICES

	<u>Management and General</u>		<u>Fundraising</u>		<u>Total Supporting Services</u>		<u>Total Expenses</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Salaries	\$ 16,509	\$ 16,958	\$ 2,472	\$ 2,534	\$ 18,981	\$ 19,492	\$ 66,659	\$ 66,514
Benefits	4,465	4,339	669	723	5,134	5,062	19,925	18,958
Travel	642	849	288	291	930	1,140	4,020	4,577
Office expense and occupancy	1,345	115	667	549	2,012	664	21,092	22,371
Depreciation and amortization	12,963	13,075	24	20	12,987	13,095	20,062	19,893
Insurance losses and costs							171,827	120,279
Premiums							<u>(13,843)</u>	<u>(14,365)</u>
Net insurance programs							157,984	105,914
Jamboree (world/national)							59,850	0
All other expenses	35,310 ¹	12,168	1,598	1,397	36,908	13,565	110,608	68,250
Allocated expenses ²	<u>(2,894)</u>	<u>(2,551)</u>	<u>57</u>	<u>132</u>	<u>(2,837)</u>	<u>(2,419)</u>	<u>256</u>	<u>485</u>
Total expenses	<u>\$ 68,340</u>	<u>\$ 44,953</u>	<u>\$ 5,775</u>	<u>\$ 5,646</u>	<u>\$ 74,115</u>	<u>\$ 50,599</u>	<u>\$ 460,456</u>	<u>\$ 306,962</u>

¹ Includes restructuring expenses of \$21,418.

² Certain expenses have been allocated to Supply operations, Magazine publications, and Program services.

³ Includes pension cost.