

Items of interest for Scouts and Scouters in The Capitol District.

Next Roundtable

1) Recharter Turn In

Recharter turn in will be held at Barnes and Noble Café on Dec 1, from 7 to 8:45 PM. All recharterers are due on Dec 1, and the Council has stated it will process all paperwork turned in on that date by the end of December. For time sensitive questions on recharter (or anything else) contact Mark Mulligan, District Commissioner, at crew396@aol.com.

2) Fundraising and "Scout Accounts." (see attachments)

A question was raised on the legality of Individual Scout Accounts, where funds raised are designated toward a particular Scout's program expenses. The concern came from a number of on-line articles about non-profit youth groups losing their tax-exempt status because they were seen by the IRS as merely raising funds to offset parents expenses and not to provide the public good expected of non-profits.

Well, they are allowed, but there are limits. Also, this is a gray area subject to judgement by a tax examiner, so absolute answers are difficult. Read the attachment and listen to the audio podcast link listed in that attachment.

<http://www.scouting.org/Scoutcast/Cubcast/2014.aspx>

Remember, almost all unit are considered part of their sponsoring organization for tax exempt purposes.

Review the attachments, but know these things are not gray-area, they are clearly not-allowed:

- A. Taking funds out of the account for non-Scouting purposes
- B. Giving the remainder to a Scout when he goes off to college
- C. Large purchases of personal camping gear.

We will be prepared to discuss this at the December Roundtable if asked

3) Old "Scout Account" Information

A number of units are using version of a Troop handbook with instructions on Scout Accounts written over a decade ago by Randy Smith. He and we at the District want to tell you specifically to stop using these until/unless you reconcile them with the information in the paragraphs above.

4) Saturday Specific Training (see attachment)

One Saturday a month, adult leader specific training is offered for all programs (Scouts, Cubs, Venturing) at the Council Service Center in Baltimore. See the attachment for dates.

YIS

Mark Mulligan

District Commissioner