

Comparative Statement of Budgeted Operations - Unrestricted
Period Ending: May 31, 2015

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Support and Revenue							
Direct Support							
Net Direct Mail							
Friends of Scouting							
FOS Contributions	93,554	86,900	93,555	508,782	428,336	408,076	650,000
Net Assets Released FOS	-	-	-	-	100,261	86,539	-
Provision Uncoll FOS	(4,958)	(6,072)	(5,714)	(26,966)	(28,342)	(25,557)	(34,450)
Net Friends of Scouting	88,596	80,827	87,841	481,816	500,255	469,059	615,550
Project Sales							
Project Sales Contributions	5,398	2,786	-	26,988	3,236	6,339	95,000
Net Asset Released Proj Sales	-	5,146	4,075	-	25,913	17,943	-
Net Project Sales	5,398	7,931	4,075	26,988	29,148	24,282	95,000
Special Events							
Special Event Contributions	12,350	34,321	12,350	81,992	96,550	81,122	350,753
Spec Event Prov Uncollectible	-	-	(3,900)	-	-	(3,900)	-
Spec Event Cost Direct Benefit	(18,321)	(9,618)	(15,972)	(26,087)	(17,530)	(23,690)	(115,353)
Net Special Events	(5,971)	24,703	(7,522)	55,905	79,020	53,532	235,400
Net Legacies & Bequests							
Net Foundations & Trusts							
Net Other Direct Contributions							
Total Direct Support	88,023	113,462	84,395	564,709	608,423	546,872	945,950
Indirect Support							
Net Associated Organizations							
United Way							
United Way Contributions	16,833	15,357	17,336	84,165	76,785	91,827	202,000
Net Assets Released United Way	-	-	-	-	-	11,727	-
Net United Way	16,833	15,357	17,336	84,165	76,785	103,554	202,000
Net Unassociated Organizations							
Net Other Indirect Contributions							
Government Grants/Fees							
Total Indirect Support	16,833	15,357	17,336	84,165	76,785	103,554	202,000
Revenue							
Sales of Supplies - Net							
Sale of Supplies Gross	20,000	24,711	19,810	77,047	83,219	74,734	188,000
Sale of Supplies Cost of Goods	(10,000)	(17,061)	(13,731)	(50,000)	(57,123)	(51,156)	(120,320)
Net Sale of Scouting Supplies	10,000	7,651	6,079	27,047	26,096	23,577	67,680
Product Sales							
Product Sales	4,000	53	2,665	4,000	6,901	2,665	324,000
Product Sales Cost of Goods	-	-	-	-	(3,446)	(4,602)	(144,000)
Product Sales Unit Commissions	-	-	419	-	-	-	-
Net Product Sales	4,000	53	3,084	4,000	3,455	(1,937)	180,000
Investment Income							
Investment Income Current	12,727	5	8	15,635	17,465	18,749	70,000
Total Investment Income	12,727	5	8	15,635	17,465	18,749	70,000
Total Realized Invest Gain/Loss	-	-	-	1,500	2,529	4,654	6,000
Total Unrealized Invest Gain/Loss							
Camping							
Camp Revenues	-	5,927	46,660	-	6,027	46,660	490,500
Camp Trading Post Sales	-	91	-	-	91	-	15,020
Camp TP Cost of Goods Sold	-	-	-	-	-	-	-
Net Camping Revenue	-	6,018	46,660	-	6,118	46,660	505,520
Activities							
Activity Revenues	17,440	19,402	22,469	74,318	76,635	96,074	230,000
Net Activity Revenue	17,440	19,402	22,469	74,318	76,635	96,074	230,000
Other Revenue	9,752	13,922	8,104	47,549	41,446	36,432	115,000

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Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Total Revenue	53,919	47,049	86,404	170,049	173,745	224,209	1,174,200
Total Support and Revenue	158,775	175,869	188,135	818,923	858,953	874,636	2,322,150
Expenses							
Employee Compensation							
Salaries	73,298	70,212	68,329	360,835	353,784	328,603	987,564
Employee Benefits	12,982	12,825	12,156	64,127	63,756	64,153	155,396
Payroll Taxes Expense	5,774	9,759	4,909	28,870	32,238	25,979	81,000
Employee Related Expenses	250	731	-	1,250	3,531	-	18,000
Total Employee Compensation	92,304	93,528	85,394	455,082	453,310	418,735	1,241,960
Other Expenses							
Professional Fees	20,958	2,353	1,534	28,390	6,104	4,763	40,700
Program & Other Supplies	12,237	19,980	22,000	82,659	81,649	91,133	388,000
Telephone & Communications	-	969	264	7,910	6,062	5,622	19,500
Postage & Shipping Expense	-	3,769	3,532	8,460	8,242	8,688	21,000
Occupancy Expense	13,406	11,788	12,451	65,287	67,343	70,346	194,000
Rental & Maintenance of Equip	2,841	1,632	1,283	14,205	10,699	12,634	61,000
Publication & Media Expense	500	730	871	3,000	2,028	2,033	6,500
Travel Expense	8,171	3,449	6,518	41,480	36,461	36,001	139,800
Conferences and Meeting Exp	1,558	1,782	4,141	8,480	4,370	5,509	23,487
Specific Assistance to Individ	1,166	10,253	9,062	5,830	17,264	13,731	22,000
Recognition & Awards Expense	375	527	(10,726)	1,875	5,486	1,578	22,000
Insurance Expense	5,430	17,297	11,198	43,747	55,568	44,966	79,000
Other Expenses	1,558	3,214	1,619	8,040	6,959	5,555	22,000
National Charter and Serv Fees	-	-	-	5,845	5,845	6,087	22,980
Total Other Expenses	68,200	77,742	63,747	325,208	314,080	308,648	1,061,967
Total Expenses	160,504	171,269	149,141	780,290	767,390	727,383	2,303,927
Surplus (Deficit) UR Revenue/Expense	(1,729)	4,599	38,994	38,633	91,562	147,253	18,223

Net Assets Summary

Unrestricted Net Assets - Beginning of Year				393,614	364,992		
Change in Net Assets from Operations	(1,729)	4,599	38,994	38,633	91,562	147,253	18,223
Adjustments to Net Assets	-	-	-	-	-	-	-
Transfers between Funds	-	(470)	(743)	-	(452)	(4,053)	-
Change in Unrestricted Net Assets	(1,729)	4,129	38,250	38,633	91,110	143,200	18,223
Unrestricted Net Assets - End of Period				484,724	508,192		

----- End of Statement -----

**Statement of Financial Position
Period Ending: May 31, 2015**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2015	2014	2015	2014	2015	2014	2015	2014
Current Assets								
Cash	422,412	468,508	81,734	115,546	10,005	10,002	514,151	594,057
Short Term Investments	120,061	100,016	995,106	839,623			1,115,166	939,639
Accounts and Notes Receivable	1,367	8,763		409			1,367	9,171
Contributions Receivable	295,094	199,884					295,094	199,884
Inventory	70,849	74,540					70,849	74,540
Interfund Loans			3,000	-1,295		1,295	3,000	-1
Deferred Activity Expense	50,953	20,039					50,953	20,039
Deferred Camp Expense	20,973	13,049					20,973	13,049
Prepaid Expenses								
Total Current Assets	981,708	884,799	1,079,839	954,282	10,005	11,297	2,071,553	1,850,378
Non Current Assets								
Contributions Receivable	-6,991	58,780			2,000	1,000	-4,991	59,780
Unallocated Asset Acquisition				839				839
Land, Buildings and Equipment			3,772,719	3,922,252			3,772,719	3,922,252
Long Term Investments	191,026	187,393			2,639,895	2,703,130	2,830,921	2,890,523
Total Non-Current Assets	184,035	246,173	3,772,719	3,923,091	2,641,895	2,704,130	6,598,649	6,873,394
TOTAL ASSETS	1,165,743	1,130,972	4,852,558	4,877,373	2,651,900	2,715,427	8,670,202	8,723,772
Current Liabilities								
Accounts Payable								
Taxes and Benefits Withheld	18,554	19,271					18,554	19,271
Custodial Accounts	98,807	85,538	900	900			99,707	86,438
Deferred Activity Revenue	70,885	34,402					70,885	34,402
Deferred Camp Revenue	380,502	328,699					380,502	328,699
Deferred Special Event Revenue	450						450	
Other Current Liabilities	2,156	1,728					2,156	1,728
Total Current Liabilities	571,355	469,639	900	900			572,255	470,539
Non Current Liabilities								
Long Term Indebtedness			8,745	12,460			8,745	12,460
Total Non-Current Liabilities			8,745	12,460			8,745	12,460
TOTAL LIABILITIES	571,355	469,639	9,645	13,360			581,000	482,999
Net Assets								
Unrestricted Net Assets	484,724	508,192	4,092,423	4,061,687	395,530	439,595	4,972,678	5,009,474
Temporarily Restricted Net Assets	109,664	153,141	750,490	802,327	1,136,816	1,162,351	1,996,970	2,117,819
Permanently Restricted Net Assets					1,119,554	1,113,481	1,119,554	1,113,481
Total Net Assets	594,389	661,333	4,842,913	4,864,013	2,651,900	2,715,427	8,089,202	8,240,774
TOTAL LIABILITIES AND NET ASSETS	1,165,743	1,130,972	4,852,558	4,877,373	2,651,900	2,715,427	8,670,202	8,723,772

Accompanying schedules are an integral part of this financial statement.

**Statement of Financial Position
Period Ending: May 31, 2015**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2015	2014	2015	2014	2015	2014	2015	2014
Standard Schedules								
Schedule 1: Contributions Receivable Current								
Contributions Receivable-Past Years								
Allowance for Uncollectible-Past Years								
Contributions Receivable-Current Year	359,032	258,717					359,032	258,717
Discounted Contributions Receivable								
Allowance for Uncollectible-Current	-63,938	-58,833					-63,938	-58,833
Net Contributions Receivable Current	295,094	199,884					295,094	199,884
Schedule 2: Contributions Receivable Non-Current								
Contributions Receivable - Non-Current		64,677			2,000	1,000	2,000	65,677
Discounted Contributions Receivable								
Allowance for Uncollectible Non-Current	-6,991	-5,897					-6,991	-5,897
Net Contributions Receivable Non-Current	-6,991	58,780			2,000	1,000	-4,991	59,780
Schedule 3: Land, Buildings & Equipment								
Land, Buildings & Equipment-Non Camp			535,585	534,785			535,585	534,785
Accumulated Depreciation-Non Camp			-265,506	-256,051			-265,506	-256,051
Land, Buildings & Equipment-Camps			6,255,709	5,908,588			6,255,709	5,908,588
Accumulated Depreciation-Camps			-2,753,069	-2,479,335			-2,753,069	-2,479,335
Construction in Progress				214,265				214,265
Capital Leases								
Land, Buildings & Equipment			3,772,719	3,922,252			3,772,719	3,922,252
Schedule 4: Custodial Accounts								
National Fees & Subscriptions	-37	338					-37	338
Unit Deposits	41,624	43,726					41,624	43,726
Order of the Arrow and NESA	43,815	28,886					43,815	28,886
Other Custodial Accounts	13,405	12,587	900	900			14,305	13,487
Total Custodial Accounts	98,807	85,538	900	900			99,707	86,438
Schedule 5: Unrestricted Net Assets Designated								
Total Board Designated Net Assets								
Non-Designated Net Assets	484,724	508,192	4,092,423	4,061,687	395,530	439,595	4,972,678	5,009,474
Total Unrestricted Net Assets	484,724	508,192	4,092,423	4,061,687	395,530	439,595	4,972,678	5,009,474
End of Standard Schedules					----- End of Statement -----			