

Comparative Statement of Budgeted Operations - Unrestricted - CONSOL
Period Ending: March 31, 2025

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Support and revenue							
Direct support:							
Contributions of cash and other financial assets							
Net direct mail							
Friends of Scouting:							
FOS contributions	25,000	36,447	46,439	75,000	107,910	145,195	350,000
Provision uncoll FOS	(2,083)	(2,500)	(2,500)	(6,250)	(7,500)	(7,500)	(25,000)
Net Friends of Scouting	22,917	33,947	43,939	68,750	100,410	137,695	325,000
Project sales:							
Project sales contributions	-	-	-	-	-	-	15,000
Net project sales	-	-	-	-	-	-	15,000
Special events:							
Special event contributions	-	5,000	25,560	55,000	73,884	70,015	310,000
Spec event cost direct benefit	-	(35,631)	(22,645)	-	(38,902)	(34,645)	-
Net special events	-	(30,631)	2,915	55,000	34,982	35,370	310,000
Legacies and bequests:							
Legacies and bequests contrib	-	-	-	-	-	-	100,000
Net legacies and bequests	-	-	-	-	-	-	100,000
Foundations and trusts:							
Foundations and trusts	54,167	-	55,028	162,500	67,463	55,028	650,000
Net foundations and trusts	54,167	-	55,028	162,500	67,463	55,028	650,000
Other direct:							
Other direct contributions	1,250	231	726	1,250	571	1,082	5,000
Net other direct contributions	1,250	231	726	1,250	571	1,082	5,000
Total contributions of cash and other financial assets	78,333	3,547	102,608	287,500	203,426	229,175	1,405,000
Contributions of non-financial assets							
Total direct support	78,333	3,547	102,608	287,500	203,426	229,175	1,405,000
Indirect support:							
Net associated organizations							
United Way:							
United Way contributions	9,167	4,104	5,524	27,500	11,793	17,632	110,000
Net United Way	9,167	4,104	5,524	27,500	11,793	17,632	110,000
Net unassociated organizations							
Net other indirect contributions							
Government grants and fees							
Total indirect support	9,167	4,104	5,524	27,500	11,793	17,632	110,000
Revenue:							
Sales of supplies - net:							
Sale of supplies gross	19,083	27,939	30,343	53,250	83,442	111,200	213,000
Sale of supplies cost of goods	-	(17,992)	(21,240)	-	(54,933)	(76,309)	-
Net sale of scouting supplies	19,083	9,947	9,103	53,250	28,509	34,891	213,000
Product sales:							
Product sales	170,000	157,842	152,129	170,000	171,795	160,191	170,000
Product sales unit commissions	-	-	(1,348)	-	(958)	(5,125)	-
Net product sales	170,000	157,842	150,781	170,000	170,837	155,065	170,000
Investment:							
Investment income current	35,432	46,804	16,939	277,258	289,764	250,338	1,016,831
Total investment income	35,432	46,804	16,939	277,258	289,764	250,338	1,016,831
Total realized invest gain/loss							
Total unrealized invest gain/loss							
Camping:							
Camp revenues	53,538	25,965	40,911	160,615	82,289	134,441	2,592,460
Camp trading post sales	-	706	986	-	1,430	1,882	-
Net camping revenue	53,538	26,671	41,897	160,615	83,719	136,322	2,592,460
Activities:							
Activity revenues	5,240	43,106	(23,659)	21,715	94,426	18,840	339,478
Activity trading post sales	-	13,556	5,220	-	31,606	11,622	-
Net activity revenue	5,240	56,662	(18,439)	21,715	126,032	30,462	339,478
Other revenue	35,917	13,341	12,143	107,750	87,695	312,358	431,000
Total revenue	319,211	311,268	212,423	790,588	786,556	919,436	4,762,769
Total support and revenue	406,711	318,918	320,555	1,105,588	1,001,774	1,166,243	6,277,769
Expenses							
Employee compensation:							
Salaries	195,747	187,087	169,947	587,241	541,652	519,835	2,673,964
Employee benefits	44,903	12,533	41,793	134,709	49,196	119,143	538,835

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Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Payroll taxes	14,975	13,607	12,458	44,924	39,416	38,045	204,558
Total employee compensation	255,625	213,227	224,198	766,874	630,265	677,023	3,417,358
Other Expenses:							
Professional fees	19,669	26,598	20,449	59,006	73,628	75,691	241,024
Program and other supplies	25,251	21,202	40,799	66,495	39,269	56,684	1,109,345
Telephone and communications	5,533	4,030	7,215	16,600	13,943	15,903	66,400
Postage and shipping	923	143	321	2,769	3,337	3,421	11,575
Occupancy	39,621	50,509	51,577	118,864	118,512	125,698	475,467
Rental and maintenance of equi	1,750	566	2,265	5,250	256	2,459	51,000
Publication and media	3,454	5,331	8,841	10,362	9,492	23,796	41,450
Travel	17,417	13,542	26,042	52,250	33,139	44,169	224,275
Conferences and meeting	2,292	639	12,512	16,875	31,703	48,128	50,000
Specific assistance to individ	8,475	13,058	3,753	25,425	27,665	26,560	101,700
Recognition and awards	3,338	247	4,136	10,013	3,442	5,432	71,050
Insurance	18,750	(9,300)	21,393	56,250	61,605	77,995	225,000
Other	5,521	4,449	6,444	16,562	13,948	17,121	69,450
National charter and serv fees	10,000	13,081	11,957	30,000	39,242	35,872	120,000
Total other expenses	161,993	144,095	217,703	486,722	469,180	558,930	2,857,736
Total expenses	417,618	357,323	441,901	1,253,596	1,099,445	1,235,953	6,275,094
Surplus (deficit) UR revenue/expense	(10,907)	(38,404)	(121,346)	(148,007)	(97,671)	(69,710)	2,675

Net assets summary

Unrestricted net assets - beginning of year				1,398,809	1,079,818		
Change in net assets from operations	(10,907)	(38,404)	(121,346)	(148,007)	(97,671)	(69,710)	2,675
Adjustments to net assets	-	-	-	-	-	-	-
Transfers between funds	-	-	-	-	-	-	-
Change in unrestricted net assets	(10,907)	(38,404)	(121,346)	(148,007)	(97,671)	(69,710)	2,675
Unrestricted net assets - end of period				1,301,139	1,010,108		

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

**Statement of Financial Position
Period Ending: March 31, 2025**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2025	2024	2025	2024	2025	2024	2025	2024
Current assets:								
Cash	3,599,062	1,808,405	2,246	660,717	21,075	20,000	3,622,383	2,489,122
Short-term investments	561,373	561,493	583,441	573,385		3,777,012	1,144,815	4,911,890
Accounts and notes receivable	3,391						3,391	
Contributions receivable	43,663	89,574			524,617	524,617	568,279	614,191
Inventory	362,622	341,745					362,622	341,745
Deferred activity expense	111,810	15,842	4,730				116,539	15,842
Deferred camp expense	28,586	61,643					28,586	61,643
Deferred special event expense		3,000						3,000
Prepaid expenses	38,515	28,277					38,515	28,277
Total current assets	4,749,020	2,909,979	590,417	1,234,102	545,691	4,321,628	5,885,129	8,465,709
Noncurrent assets:								
Contributions receivable	-15,574	84,230			97,500	97,500	81,926	181,730
Unallocated asset acquisition			1,651	-9,950			1,651	-9,950
Land, buildings and equipment			12,067,982	12,156,966			12,067,982	12,156,966
Long-term investments	88,968	82,345	2,639,794	2,452,018	22,590,586	17,236,455	25,319,349	19,770,817
Total noncurrent assets	73,395	166,575	14,709,427	14,599,033	22,688,086	17,333,955	37,470,908	32,099,562
Total assets	4,822,415	3,076,553	15,299,845	15,833,135	23,233,777	21,655,583	43,356,037	40,565,271
Current liabilities:								
Accounts payable	23,883	18,499	15,597	10,442			39,481	28,941
Accrued expenses	57,158	64,675					57,158	64,675
Taxes and benefits withheld	3,138	1,918					3,138	1,918
Custodial accounts	290,524	199,746	-600	-600	2,276,415	2,186,369	2,566,340	2,385,516
Deferred activity revenue	205,265	117,812					205,265	117,812
Deferred camp revenue	1,315,452	1,093,969					1,315,452	1,093,969
Other deferred revenue	450,000		185,000				635,000	
Other current liabilities	39,557	40,295					39,557	40,295
Total current liabilities	2,384,978	1,536,914	199,997	9,842	2,276,415	2,186,369	4,861,391	3,733,126
Total noncurrent liabilities								
Total liabilities	2,384,978	1,536,914	199,997	9,842	2,276,415	2,186,369	4,861,391	3,733,126
Net assets:								
Without donor restrictions								
Undesignated	1,301,139	1,010,108	13,156,000	13,879,446	8,386,925	7,353,132	22,844,064	22,242,685
Board designated								
With donor restrictions	1,136,298	529,531	1,943,847	1,943,847	12,570,437	12,116,082	15,650,582	14,589,460
Total net assets	2,437,437	1,539,639	15,099,847	15,823,293	20,957,362	19,469,214	38,494,646	36,832,146
Total liabilities and net assets	4,822,415	3,076,553	15,299,845	15,833,135	23,233,777	21,655,583	43,356,037	40,565,271