

Statement of Financial Position
Period Ending: May 31, 2026

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2026	2025	2026	2025	2026	2025	2026	2025
Current assets:								
Unallocated interfund loans	150,145		-150,145					
Cash	3,883,028	3,203,960	-229,188	-198,767	543,957	463,928	4,197,797	3,469,121
Short-term investments	561,662	561,373	291,959	283,441			853,622	844,815
Accounts and notes receivable	-2,849	1,979					-2,849	1,979
Contributions receivable	55,414	35,712			422,459	524,617	477,873	560,329
Inventory	224,678	403,088					224,678	403,088
Deferred activity expense	567,692	118,142		-20,911			567,692	97,231
Deferred camp expense	121,381	397,668					121,381	397,668
Prepaid expenses	3,649	6,392					3,649	6,392
Total current assets	5,564,800	4,728,314	-87,374	63,764	966,416	988,544	6,443,843	5,780,622
Noncurrent assets:								
Contributions receivable	4,446	-23,574			72,500	97,500	76,946	73,926
Unallocated asset acquisition			1	1,651			1	1,651
Land, buildings and equipment			12,274,061	12,155,972			12,274,061	12,155,972
Long-term investments	99,100	88,968	2,972,800	2,639,794	25,991,680	22,974,801	29,063,580	25,703,564
Total noncurrent assets	103,546	65,395	15,246,862	14,797,417	26,064,180	23,072,301	41,414,588	37,935,113
Total assets	5,668,346	4,793,709	15,159,488	14,861,181	27,030,596	24,060,845	47,858,431	43,715,734
Current liabilities:								
Accounts payable	7,756	37,336	129	8,027			7,885	45,363
Accrued expenses	48,875	72,001	4,200				53,075	72,001
Taxes and benefits withheld	-78	-24,368					-78	-24,368
Custodial accounts	320,248	295,819	534	-66	2,514,635	2,276,415	2,835,417	2,572,168
Notes and mortgage payable								
Deferred activity revenue	2,800						2,800	
Deferred camp revenue	2,514,212	1,874,939					2,514,212	1,874,939
Other deferred revenue	75,396	250,000	1	185,000			75,396	435,000
Other current liabilities	42,449	39,237					42,449	39,237
Total current liabilities	3,011,659	2,544,964	4,863	192,961	2,514,635	2,276,415	5,531,156	5,014,340
Total noncurrent liabilities								
Total liabilities	3,011,659	2,544,964	4,863	192,961	2,514,635	2,276,415	5,531,156	5,014,340
Net assets:								
Without donor restrictions								
Undesignated	1,629,773	1,112,947	13,513,927	12,705,201	8,647,065	8,145,530	23,790,766	21,963,678
Board designated								
With donor restrictions	1,026,914	1,135,798	1,640,698	1,963,019	15,868,896	13,638,900	18,536,509	16,737,717
Total net assets	2,656,688	2,248,745	15,154,625	14,668,220	24,515,961	21,784,430	42,327,274	38,701,394
Total liabilities and net assets	5,668,346	4,793,709	15,159,488	14,861,181	27,030,596	24,060,845	47,858,431	43,715,734

Comparative Statement of Budgeted Operations - Unrestricted - CONSOL

Period Ending: May 31, 2026

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	27,083	14,069	17,458	160,417	146,079	167,988	425,000
Provision uncoll FOS	(2,083)	(2,083)	(5,000)	(10,417)	(10,417)	(15,000)	(25,000)
Net Friends of Scouting	25,000	11,986	12,458	150,000	135,662	152,988	400,000
Project sales:							
Project sales contributions	-	-	-	3,750	-	-	15,000
Net project sales	-	-	-	3,750	-	-	15,000
Special events:							
Special event contributions	-	26,978	25,834	55,000	102,788	128,444	285,000
Spec event cost direct benefit	-	(3,825)	(3,000)	-	(22,886)	(41,902)	-
Net special events	-	23,153	22,834	55,000	79,902	86,542	285,000
Legacies and bequests:							
Legacies and bequests contrib	-	-	-	25,000	-	-	100,000
Net legacies and bequests	-	-	-	25,000	-	-	100,000
Foundations and trusts:							
Foundations and trusts	61,667	54,765	205,000	308,333	55,265	292,463	740,000
Net foundations and trusts	61,667	54,765	205,000	308,333	55,265	292,463	740,000
Other direct:							
Other direct contributions	-	92	76	-	115,318	718	-
Net other direct contributions	-	92	76	-	115,318	718	-
Total contributions of cash and other financial assets	86,667	89,995	240,368	542,083	386,146	532,711	1,540,000
Contributions of non-financial assets							
Total direct support	86,667	89,995	240,368	542,083	386,146	532,711	1,540,000
Indirect support:							
Net associated organizations							
United Way:							
United Way contributions	9,167	4,370	3,534	45,833	27,385	18,716	110,000
Net United Way	9,167	4,370	3,534	45,833	27,385	18,716	110,000
Net unassociated organizations							
Net other indirect contributions							
Government grants and fees							
Total indirect support	9,167	4,370	3,534	45,833	27,385	18,716	110,000
Revenue:							
Sales of supplies - net:							
Sale of supplies gross	17,542	52,233	53,343	87,708	198,929	161,596	210,500
Sale of supplies cost of goods	-	(35,126)	(45,590)	-	(137,619)	(114,364)	-
Net sale of scouting supplies	17,542	17,107	7,753	87,708	61,310	47,232	210,500
Product sales:							
Product sales	-	-	-	170,000	160,149	171,795	170,000
Product sales unit commissions	-	-	-	-	(14,803)	(958)	-
Net product sales	-	-	-	170,000	145,346	170,837	170,000
Investment:							
Investment income current	204,966	9,181	19,111	463,155	552,653	500,270	1,035,907
Total investment income	204,966	9,181	19,111	463,155	552,653	500,270	1,035,907
Total realized invest gain/loss							
Total unrealized invest gain/loss							
Camping:							
Camp revenues	60,588	64,800	(2,755)	260,642	181,941	145,594	2,592,460
Camp trading post sales	-	1,265	(72,472)	-	3,767	(70,272)	-
Net camping revenue	60,588	66,065	(75,227)	260,642	185,708	75,322	2,592,460
Activities:							
Activity revenues	2,925	23,683	19,571	24,105	85,089	133,082	676,430
Activity trading post sales	-	-	14,552	-	-	54,893	-
Net activity revenue	2,925	23,683	34,123	24,105	85,089	187,975	676,430
Other revenue	43,515	9,234	202,584	217,577	170,353	311,014	547,186
Total revenue	329,535	125,271	188,343	1,223,188	1,200,460	1,292,649	5,232,483
Total support and revenue	425,369	219,636	432,244	1,811,105	1,613,991	1,844,077	6,882,483
Expenses							
Employee compensation:							
Salaries	198,152	178,853	111,947	990,759	867,085	832,794	2,702,822
Employee benefits	46,326	43,868	150,715	231,630	219,431	237,289	555,913

Comparative Statement of Budgeted Operations - Unrestricted - CONSOL

Period Ending: May 31, 2026

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Payroll taxes	15,159	13,118	7,945	75,793	67,077	33,580	206,766
Employee related	-	-	-	-	5,000	5,000	-
Total employee compensation	259,637	235,840	270,607	1,298,183	1,158,594	1,108,664	3,465,501
Other Expenses:							
Professional fees	19,669	34,220	35,154	98,343	119,605	138,911	241,024
Program and other supplies	17,146	46,173	43,233	93,002	108,550	118,814	1,456,805
Telephone and communications	5,533	4,312	13,462	27,667	21,591	33,184	66,400
Postage and shipping	915	-	515	4,573	1,244	3,852	11,475
Occupancy	39,005	32,439	76,095	195,024	203,811	259,762	468,067
Rental and maintenance of equi	1,750	680	303	8,750	4,096	1,132	51,000
Publication and media	3,787	5,158	18,501	18,937	22,342	34,478	45,450
Travel	17,417	11,563	31,964	87,083	67,502	79,731	242,775
Conferences and meeting	3,167	1,173	7,471	15,833	47,851	42,080	50,000
Specific assistance to individ	17,386	778	1,110	86,928	40,035	37,799	228,628
Recognition and awards	3,171	648	2,928	15,854	7,602	8,884	71,050
Insurance	20,417	18,802	31,382	102,083	110,471	100,148	245,000
Other	6,146	5,985	11,542	30,729	30,377	39,857	76,950
National charter and serv fees	13,081	13,081	13,081	65,404	65,404	65,404	156,970
Total other expenses	168,588	175,013	286,742	850,212	850,481	964,036	3,411,594
Total expenses	428,225	410,853	557,349	2,148,395	2,009,074	2,072,700	6,877,095
Surplus (deficit) UR revenue/expense	(2,856)	(191,217)	(125,105)	(337,290)	(395,083)	(228,623)	5,388

Net assets summary

Unrestricted net assets - beginning of year				2,024,856	1,341,570		
Change in net assets from operations	(2,856)	(191,217)	(125,105)	(337,290)	(395,083)	(228,623)	5,388
Adjustments to net assets	-	-	-	-	-	-	-
Transfers between funds	-	-	-	-	-	-	-
Change in unrestricted net assets	(2,856)	(191,217)	(125,105)	(337,290)	(395,083)	(228,623)	5,388
Unrestricted net assets - end of period				1,629,773	1,112,947		

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