

Comparative Statement of Budgeted Operations - Unrestricted
Period Ending: February 28, 2023

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
FASB18							
Support and revenue							
Direct support:							
Net Friends of Scouting	214,667	178,523	195,408	429,334	320,435	439,422	2,576,000
Special events:							
Special event contributions	-	-	-	-	-	10,912	404,824
Spec event cost direct benefit	-	-	-	-	-	-	(81,640)
Net special events	-	-	-	-	-	10,912	323,184
Net other direct contributions	-	-	-	-	-	-	145,000
Total direct support	214,667	178,523	195,408	429,334	320,435	450,334	3,044,184
Indirect support:							
Net associated organizations							
Net United Way	3,166	3,741	3,574	7,087	6,863	7,496	46,000
Total indirect support	3,166	3,741	3,574	7,087	6,863	7,496	46,000
Revenue:							
Sales of supplies - net:							
Sale of supplies gross	71,250	72,106	57,774	142,500	135,150	95,878	990,000
Sale of supplies cost of goods	(43,463)	(43,681)	(36,058)	(86,925)	(84,241)	(60,291)	(602,550)
Net sale of scouting supplies	27,788	28,425	21,716	55,575	50,909	35,587	387,450
Product sales:							
Product sales	-	3,131	119	-	3,520	647	1,525,000
Product sales cost of goods	-	-	-	-	-	-	(392,000)
Product sales unit commissions	-	-	-	-	-	-	(498,750)
Net product sales	-	3,131	119	-	3,520	647	634,250
Investment income	74,116	74,116	75,385	148,232	148,232	150,770	909,393
Camping revenue	10,816	927	9,392	40,882	50,896	30,056	1,277,291
Activity revenue	8,375	3,356	10,569	12,775	7,737	12,025	268,865
Other revenue	6,750	6,484	10,456	14,500	16,221	17,142	38,800
Total revenue	127,845	116,440	127,637	271,964	277,515	246,228	3,516,049
Total support and revenue	345,678	298,704	326,619	708,384	604,813	704,058	6,606,233
Expenses							
Employee compensation:							
Salaries	217,370	187,455	203,267	434,740	378,660	405,958	2,812,941
Employee benefits	52,122	45,843	51,290	104,244	91,601	101,181	625,466
Payroll taxes	18,538	14,470	15,426	37,075	29,147	30,818	238,097
Employee related	583	1,281	1,293	1,167	1,437	1,566	7,000
Total employee compensation	288,613	249,049	271,277	577,226	500,844	539,523	3,683,504
Other Expenses:							
Professional fees	9,500	6,501	8,381	18,997	13,001	16,131	165,200
Program and other supplies	11,423	51,406	17,054	26,240	64,489	24,432	913,224
Telephone and communications	5,139	3,631	5,414	10,277	7,650	9,869	61,700
Postage and shipping	2,751	-	17	5,502	-	616	34,011
Occupancy	39,686	45,113	35,690	79,375	80,754	65,819	530,453
Rental and maintenance of equi	9,749	5,833	6,391	19,498	8,143	9,782	116,990
Publication and media	150	332	711	800	388	766	2,300
Travel	20,350	13,941	17,307	40,908	27,914	29,290	260,411
Conferences and meeting	-	2,971	38	14,000	2,971	2,103	45,750
Specific assistance to individ	15,000	14,101	10,732	20,000	17,639	12,538	110,000
Recognition and awards	500	3,010	2,903	1,000	3,614	3,226	24,000
Interest	-	863	-	-	1,726	-	-
Insurance	11,270	11,340	9,449	22,530	22,679	18,898	135,230
Other	7,309	4,463	5,577	17,193	8,609	11,470	97,136
National charter and serv fees	-	-	-	-	-	-	112,664

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Operating Fund FASB18	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Total other expenses	132,828	163,505	119,663	276,320	259,577	204,940	2,609,069
Total expenses	421,441	412,554	390,940	853,547	760,421	744,463	6,292,573
Surplus (deficit) UR revenue/expense	(75,764)	(113,850)	(64,320)	(145,162)	(155,608)	(40,406)	313,660

Net assets summary

Unrestricted net assets - beginning of year				899,315	(1,841,929)		
Change in net assets from operations	(75,764)	(113,850)	(64,320)	(145,162)	(155,608)	(40,406)	313,660
Adjustments to net assets	-	-	-	-	-	-	-
Transfers between funds	-	-	-	-	-	-	-
Change in unrestricted net assets	(75,764)	(113,850)	(64,320)	(145,162)	(155,608)	(40,406)	313,660
Unrestricted net assets - end of period				743,706	(1,882,335)		

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