

Income & Expenses by Responsibility -- February 28, 2022

MINSI TRAILS COUNCIL, BSA

INCOME

Activity	Current Month			Year To Date			ANNUAL BUDGET
	Budget	Actual	Variance	Budget	Actual	Variance	
1 Endowment Income	0	0	0	0	0	0	\$281,000
2 Foundations & Trusts	10,000	300	(9,700)	17,000	1,300	(15,700)	59,650
3 Friends of Scouting <i>Council</i>	5,083	16,323	11,240	100,166	118,991	18,825	265,500
4 Friends of Scouting <i>Districts</i>	32,109	17,950	(14,159)	75,217	57,453	(17,764)	137,624
5 Lehigh Valley Dinner	0	0	0	0	0	0	308,000
6 Other Income	653	8,095	7,442	810	8,093	7,283	4,350
7 Scoutreach/CoreScouts	4,679	12,083	7,404	9,358	17,417	8,059	101,650
8 Special Events - Golf	0	0	0	0	0	0	195,000
9 Special Events - Community	0	0	0	0	0	0	235,000
10 United Ways	4,017	4,869	852	8,033	7,316	(717)	48,500
SUB TOTAL--Fundraising	56,541	59,620	3,079	210,584	210,570	(14)	\$1,636,274
11 Day Camps	0	0	0	0	0	0	13,405
12 Insurance	0	0	0	0	0	0	0
15 Scout Shop (rental)	3,031	1,221	(1,810)	5,507	3,103	(2,404)	38,962
16 Service Center	0	0	0	1,000	0	(1,000)	1,000
17 Summer Camp	0	40	40	(500)	60	560	1,048,325
18 Year-Round Camp	3,580	6,529	2,949	18,930	27,168	8,238	50,600
SUB TOTAL--Support	6,611	7,790	1,179	24,937	30,331	5,394	\$1,152,292
19 Council Activities	0	672	672	6,200	9,032	2,832	36,850
20 District Activities	7,200	3,702	(3,498)	8,050	5,682	(2,368)	53,000
21 Marketing & Membership	0	0	0	0	0	0	11,000
22 Product Sale (Popcorn & Snack Sale)	0	0	0	0	0	0	228,000
23 Volunteer Training	0	10	10	0	10	10	25,200
24 Unit Service	67	0	(67)	133	0	(133)	0
Rounding	(1)	0	0	1	(1)	(2)	0
SUB TOTAL--Operations	7,266	4,384	(2,882)	14,384	14,723	474	\$354,050
TOTAL INCOME	70,418	71,794	1,376	249,905	255,624	5,854	\$3,142,616

EXPENSES

Activity	Current Month			Year To Date			ANNUAL BUDGET
	Budget	Actual	Variance	Budget	Actual	Variance	
25 Charter and Quota	5,382	6,075	693	5,382	6,075	693	\$53,820
26 Compensation (no Scoutreach/ Camp/Marketing/Exploring)	118,203	110,594	(7,609)	224,279	215,547	(8,732)	1,394,874
27 Professional Fees	449	781	332	599	926	327	24,818
SUB TOTAL--Compensation	124,034	117,450	(6,584)	230,260	222,548	(7,712)	\$1,473,512
28 Endowment Expenses	55	0	(55)	95	0	(95)	2,450
29 Friends of Scouting <i>Council</i>	0	58	58	0	58	58	3,000
30 Friends of Scouting <i>Districts</i>	1,500	693	(807)	2,900	1,555	(1,345)	8,000
31 Lehigh Valley Dinner	0	0	0	0	0	0	8,750
32 Special Events - Golf	0	0	0	0	0	0	2,560
33 Special Events - Community	0	0	0	0	0	0	8,300
SUB TOTAL--Fundraising	1,555	751	(804)	2,995	1,613	(1,382)	\$33,060
34 Day Camps	0	0	0	0	0	0	8,534
35 Insurance	1,375	1,499	124	2,750	2,998	248	16,500
38 Service Center	7,192	11,533	4,341	14,684	22,984	8,300	108,476
39 Summer Camp	0	0	0	0	0	0	576,189
40 Year-Round Camp	33,677	43,121	9,444	67,589	74,657	7,068	388,160
SUB TOTAL--Support	42,244	56,153	13,909	85,023	100,639	15,616	\$1,097,859
41 Community Networking	480	396	(84)	1,408	437	(971)	6,710
42 Council Activities	106	2,768	2,662	6,272	5,732	(540)	34,895
43 District Activities	6,845	861	(5,984)	7,345	1,104	(6,241)	43,000
44 Exploring	0	0	0	200	0	(200)	500
45 Marketing & Membership	250	0	(250)	550	0	(550)	31,000
46 Product Sale (Popcorn & Snack Sale)	0	0	0	0	0	0	9,650
47 Scoutreach/CoreScouts	8,686	5,494	(3,192)	20,922	10,729	(10,193)	104,538
48 Staff Training	841	541	(300)	3,682	541	(3,141)	25,865
49 Staff Travel	3,644	1,600	(2,044)	6,783	2,986	(3,797)	38,898
50 Unit Service	1,350	947	(403)	3,400	1,346	(2,054)	23,450
51 Volunteer Training	0	0	0	0	0	0	22,500
Rounding	0	2	2	(1)	0	1	0
SUB TOTAL--Operations	22,202	12,609	(9,593)	50,561	22,875	(27,686)	\$341,006
TOTAL EXPENSES	190,035	186,963	(3,072)	368,839	347,675	(21,164)	\$2,945,437
Surplus (Deficit) Income Over Expenses	(119,617)	(115,169)	4,448	(118,934)	(92,051)	26,883	\$197,179
52 Less Debt Red./Other Reserves/Transfers	16,291	16,291	0	32,590	32,590	0	195,500
Total Surplus (Deficit)	(135,908)	(131,460)	4,448	(151,524)	(124,641)	26,883	\$1,679

**Standard Statement of Budgeted Operations - Unrestricted -
Period Ending: February 28, 2022**

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Over/Under	Budget	Actual	Over/Under	Budget
Support and revenue							
Direct support:							
Net direct mail			-			-	
Friends of Scouting:							
FOS contributions	38,733	35,790	(2,943)	73,466	66,331	(7,135)	345,500
Net assets released FOS	-	-	-	105,000	113,616	8,616	105,000
Provision uncoll FOS	(2,791)	(2,791)	-	(5,583)	(5,583)	-	(33,496)
Net Friends of Scouting	35,942	32,998	(2,943)	172,883	174,365	1,481	417,004
Project sales:							
Project sales contributions	1,317	2,602	1,285	4,233	3,426	(807)	33,468
Net project sales	1,317	2,602	1,285	4,233	3,426	(807)	33,468
Special events:							
Special event contributions	-	-	-	-	-	-	882,500
Spec event cost direct benefit	-	-	-	-	-	-	(164,448)
Net special events	-	-	-	-	-	-	718,052
Net legacies and bequests			-			-	
Foundations and trusts:							
Foundations and trusts	14,679	10,300	(4,379)	26,358	14,300	(12,058)	123,300
Net assets released found trst	-	-	-	-	-	-	-
Net foundations and trusts	14,679	10,300	(4,379)	26,358	14,300	(12,058)	123,300
Net other direct contributions			-			-	
Total direct support	51,937	45,900	(6,037)	203,475	192,091	(11,384)	1,291,824
Indirect support:							
Net associated organizations			-			-	
United Way:							
United Way contributions	4,017	6,953	2,936	8,033	11,732	3,699	94,000
Net United Way	4,017	6,953	2,936	8,033	11,732	3,699	94,000
Net unassociated organizations			-			-	
Other indirect contributions:							
Other ind contributions gross	-	8,095	8,095	-	8,095	8,095	-
Net other indirect contributions	-	8,095	8,095	-	8,095	8,095	-
Government grants and fees			-			-	
Total indirect support	4,017	15,048	11,031	8,033	19,827	11,794	94,000
Revenue:							
Sales of supplies - net:							
Sale of supplies gross	166	16	(150)	332	216	(116)	2,500
Sale of supplies cost of goods	(80)	-	80	(160)	-	160	(1,300)
Net sale of scouting supplies	86	16	(70)	172	216	44	1,200
Product sales:							
Product sales	-	-	-	-	-	-	438,000
Product sales cost of goods	-	-	-	(500)	-	500	(98,000)
Product sales unit commissions	-	-	-	-	-	-	(119,780)
Net product sales	-	-	-	(500)	-	500	220,220
Investment:							
Investment income current	145	-	(145)	290	4	(286)	282,750
Investment income	145	-	(145)	290	4	(286)	282,750
Realized invest gain/loss	8	-	(8)	20	(6)	(26)	100
Unrealized invest gain/loss			-			-	
Camping:							
Camp revenues	3,580	6,379	2,799	18,330	27,290	8,960	1,044,131
Camp trading post sales	-	-	-	-	-	-	118,238
Camp TP cost of goods sold	-	-	-	-	-	-	(68,643)
Camp refunds and discounts	-	(600)	(600)	-	(872)	(872)	(5,151)
Net camping revenue	3,580	5,779	2,199	18,330	26,418	8,088	1,088,575
Activities:							

**Standard Statement of Budgeted Operations - Unrestricted -
Period Ending: February 28, 2022**

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Over/Under	Budget	Actual	Over/Under	Budget
Activity revenues	7,200	3,847	(3,353)	14,250	14,277	27	111,305
Activity refunds and discounts	-	-	-	-	(90)	(90)	(100)
Net activity revenue	7,200	3,847	(3,353)	14,250	14,187	(63)	111,205
Other revenue	3,445	1,205	(2,240)	5,835	2,887	(2,948)	52,742
Total revenue	14,464	10,847	(3,617)	38,397	43,706	5,309	1,756,792
Total support and revenue	70,418	71,794	1,376	249,905	255,624	5,719	3,142,616
Expenses							
Employee compensation:							
Salaries	109,344	103,152	(6,192)	207,052	197,639	(9,413)	1,473,958
Employee benefits	24,637	19,888	(4,749)	49,275	42,676	(6,599)	294,743
Payroll taxes	10,163	10,112	(51)	19,871	20,256	385	133,493
Employee related	-	-	-	-	-	-	-
Total employee compensation	144,145	133,152	(10,993)	276,198	260,571	(15,628)	1,902,194
Other Expenses:							
Professional fees	1,249	1,591	343	2,199	2,536	337	34,418
Program and other supplies	21,228	19,795	(1,433)	40,095	39,834	(260)	304,040
Telephone and communications	2,052	1,853	(198)	4,103	4,257	154	44,950
Postage and shipping	2,006	388	(1,618)	3,413	1,223	(2,190)	12,673
Occupancy	11,868	17,912	6,045	23,801	29,094	5,294	216,410
Rental and maintenance of equi	3,708	5,652	1,944	8,017	8,651	634	67,420
Publication and media	(272)	593	865	(544)	814	1,358	17,310
Travel	6,033	5,706	(327)	12,010	9,767	(2,242)	79,903
Conferences and meeting	721	3,401	2,680	7,452	3,401	(4,051)	38,199
Specific assistance to individ	-	175	175	4,649	175	(4,474)	20,140
Recognition and awards	2,905	685	(2,220)	3,855	1,254	(2,601)	57,548
Insurance	4,871	5,743	872	9,741	11,485	1,744	57,387
Other	430	532	102	1,060	1,127	67	39,025
National charter and serv fees	5,382	6,075	694	5,382	6,075	694	53,820
Total other expenses	62,181	70,103	7,922	125,231	119,694	(5,537)	1,043,242
Total expenses	206,326	203,255	(3,071)	401,429	380,265	(21,164)	2,945,437
Surplus (deficit) UR revenue/expense	(135,908)	(131,460)	4,447	(151,524)	(124,641)	26,883	197,179

Net assets summary

Unrestricted net assets - beginning of year				99,313			
Change in net assets from operations	(135,908)	(131,460)	4,447	(151,524)	(124,641)	26,883	197,179
Adjustments to net assets							
Transfers between funds	-	(16,291)	(16,291)	-	(32,590)	(32,590)	-
Change in unrestricted net assets	(135,908)	(147,751)	(11,844)	(151,524)	(157,231)	(5,707)	197,179
Unrestricted net assets - end of period					(57,918)	(5,707)	

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

**Statement of Financial Position -
Period Ending: February 28, 2022**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2022	2021	2022	2021	2022	2021	2022	2021
Current assets:								
Cash	272,400	396,503	567,036	247,850	115,152	65,152	954,588	709,505
Short-term investments			26,077	29,034	166,837	166,637	192,914	195,672
Accounts and notes receivable	10,618	3,668	-2,599	0			8,018	3,668
Contributions receivable	139,296	102,023			20,090	22,346	159,386	124,369
Inventory	58,199	69,804					58,199	69,804
Deferred activity expense	11,511	1,935					11,511	1,935
Deferred camp expense	5,470	2,214					5,470	2,214
Deferred special event expense	2,504	3					2,504	3
Prepaid expenses	30,251	31,303	3,934	4,532	100,000		134,185	35,835
Total current assets	530,248	607,453	594,448	281,415	402,078	254,135	1,526,775	1,143,004
Noncurrent assets:								
Contributions receivable	199,678	73,698			707,999	707,999	907,677	781,697
Unallocated asset acquisition			0				0	
Land, buildings and equipment			5,441,561	5,602,276			5,441,561	5,602,276
Long-term investments					10,859,350	10,331,378	10,859,350	10,331,378
Other noncurrent assets					28,473	30,760	28,473	30,760
Total noncurrent assets	199,678	73,698	5,441,561	5,602,276	11,595,823	11,070,137	17,237,062	16,746,111
Total assets	729,927	681,152	6,036,009	5,883,691	11,997,901	11,324,272	18,763,837	17,889,115
Current liabilities:								
Accounts payable	19,326	7,300	-2,301				17,025	7,300
Accrued expenses	53,855	49,118			3,500	3,500	57,355	52,617
Taxes and benefits withheld	1,650	1,590					1,650	1,590
Custodial accounts	222,090	205,379	0	0			222,090	205,379
Deferred activity revenue	27,143	10,461					27,143	10,461
Deferred camp revenue	34,440	84,228					34,440	84,228
Deferred special event revenue	37,765	33,977					37,765	33,977
Other deferred revenue	891						891	
Other current liabilities	19,210	8,873					19,210	8,873
Total current liabilities	416,370	400,925	-2,301	0	3,500	3,500	417,569	404,424
Noncurrent liabilities:								
Long-term indebtedness	150,000	150,000					150,000	150,000
Long-term mortgage			1,046,699	1,128,408			1,046,699	1,128,408
Total noncurrent liabilities	150,000	150,000	1,046,699	1,128,408			1,196,699	1,278,408
Total liabilities	566,370	550,925	1,044,398	1,128,408	3,500	3,500	1,614,268	1,682,832
Net assets:								
Without donor restrictions	-57,918	51,110	4,658,462	4,520,800	2,299,720	2,145,182	6,900,264	6,717,092
With donor restrictions	221,475	79,117	333,149	234,483	9,694,681	9,175,591	10,249,305	9,489,190
Total net assets	163,556	130,227	4,991,611	4,755,283	11,994,401	11,320,772	17,149,569	16,206,283
Total liabilities and net assets	729,927	681,152	6,036,009	5,883,691	11,997,901	11,324,272	18,763,837	17,889,115