Income & Expenses by Responsibility -- December 31, 2022

MINSI TRAILS COUNCIL, BSA

INCOME

	Activity	Current Month Budget	Current Month Actual	Current Month Variance	Year To Date Budget	Year To Date Actual	Year To Date Variance	ANNUAL BUDGET
1	Endowment Income	70,250	70,000	(250)	281,000	280,000	(1,000)	*$281,000*
2	Foundations & Trusts	650	0	(650)	59,650	41,500	(18,150)	*59,650*
3	Friends of Scouting *Council*	18,837	17,252	(1,585)	265,500	186,999	(78,501)	*265,500*
4	Friends of Scouting *Districts*	11,409	19,366	7,957	137,624	129,793	(7,831)	*137,624*
5	Lehigh Valley Dinner	0	0	0	308,000	238,453	(69,547)	*308,000*
6	Other Income	173	105	(68)	4,350	10,645	6,295	*4,350*
7	Scoutreach/CoreScouts	16,054	(19,917)	(35,971)	101,650	87,850	(13,800)	*101,650*
8	Special Events - Golf	0	0	0	195,000	199,916	4,916	*195,000*
9	Special Events - Community	0	4	4	235,000	178,436	(56,564)	*235,000*
10	United Ways	4,067	11,588	7,521	48,500	74,825	26,325	*48,500*
	SUB TOTAL--Fundraising	**121,440**	**98,398**	**(23,042)**	**1,636,274**	**1,428,417**	**(207,857)**	***$1,636,274***
11	Day Camps	0	0	0	13,405	2,778	(10,627)	*13,405*
12	Insurance	0	0	0	0	0	0	*0*
15	Scout Shop (rental)	2,846	0	(2,846)	38,962	29,388	(9,574)	*38,962*
16	Service Center	0	0	0	1,000	1,675	675	*1,000*
17	Summer Camp	0	737	737	1,048,325	1,346,464	298,139	*1,048,325*
18	Year-Round Camp	1,430	4,217	2,787	50,600	49,059	(1,541)	*50,600*
	SUB TOTAL--Support	**4,276**	**4,954**	**678**	**1,152,292**	**1,429,364**	**277,072**	***$1,152,292***
19	Council Activities	0	12,976	12,976	36,850	43,262	6,412	*36,850*
20	District Activities	5,000	6,105	1,105	52,200	32,810	(19,390)	*53,000*
21	Marketing & Membership	5,000	5,000	0	11,000	5,000	(6,000)	*11,000*
22	Product Sale (Popcorn & Snack Sale)	225,800	112,884	(112,916)	228,000	112,884	(115,116)	*228,000*
23	Volunteer Training	0	0	0	25,200	57,746	32,546	*25,200*
24	Unit Service	67	0	(67)	800	0	(800)	*0*
	Rounding	(1)	0	0	0	21	21	*0*
	SUB TOTAL--Operations	**235,866**	**136,965**	**(98,901)**	**354,050**	**251,723**	**(101,548)**	***$354,050***
	TOTAL INCOME	**361,582**	**240,317**	**(121,265)**	**3,142,616**	**3,109,504**	**(32,333)**	***$3,142,616***

EXPENSES

	Activity	Current Month Budget	Current Month Actual	Current Month Variance	Year To Date Budget	Year To Date Actual	Year To Date Variance	ANNUAL BUDGET
25	Charter and Quota	0	0	0	53,820	60,755	6,935	*$53,820*
26	Compensation (no Scoutreach/ Camp/Marketing/Exploring)	116,614	109,180	(7,434)	1,394,874	1,260,546	(134,328)	*1,394,874*
27	Professional Fees	150	4,309	4,159	24,818	27,943	3,125	*24,818*
	SUB TOTAL--Compensation	**116,764**	**113,489**	**(3,275)**	**1,473,512**	**1,349,244**	**(124,268)**	***$1,473,512***
28	Endowment Expenses	63	0	(63)	2,450	101	(2,349)	*2,450*
29	Friends of Scouting *Council*	400	(7,201)	(7,601)	3,000	7,751	4,751	*3,000*
30	Friends of Scouting *Districts*	450	4,891	4,441	8,000	9,295	1,295	*8,000*
31	Lehigh Valley Dinner	0	0	0	8,750	4,642	(4,108)	*8,750*
32	Special Events - Golf	0	0	0	2,560	4,559	1,999	*2,560*
33	Special Events - Community	0	0	0	8,300	8,584	284	*8,300*
	SUB TOTAL--Fundraising	**913**	**(2,310)**	**(3,223)**	**33,060**	**34,932**	**1,872**	***$33,060***
34	Day Camps	0	0	0	8,534	3,288	(5,246)	*8,534*
35	Insurance	1,375	(2,053)	(3,428)	16,500	16,871	371	*16,500*
	Scout Shop (MTC owned 2023)	0	39,604	39,604	0	39,616	39,616	*0*
38	Service Center	8,060	10,294	2,234	108,476	116,528	8,052	*108,476*
39	Summer Camp	0	(1,205)	(1,205)	576,189	829,840	253,651	*576,189*
40	Year-Round Camp	32,446	53,597	21,151	388,161	422,830	34,669	*388,160*
	SUB TOTAL--Support	**41,881**	**100,237**	**58,356**	**1,097,860**	**1,428,973**	**331,113**	***$1,097,859***
41	Community Networking	480	754	274	6,710	4,725	(1,985)	*6,710*
42	Council Activities	107	14,721	14,614	34,895	39,902	5,007	*34,895*
43	District Activities	2,000	6,092	4,092	43,000	26,042	(16,958)	*43,000*
44	Exploring	300	0	(300)	500	0	(500)	*500*
45	Marketing & Membership	5,750	5,000	(750)	31,000	13,685	(17,315)	*31,000*
46	Product Sale (Popcorn & Snack Sale)	8,750	11,209	2,459	9,650	11,209	1,559	*9,650*
47	Scoutreach/CoreScouts	10,000	5,307	(4,693)	104,538	61,409	(43,129)	*104,538*
48	Staff Training	3,866	1,835	(2,031)	25,865	10,080	(15,785)	*25,865*
49	Staff Travel	2,864	1,788	(1,076)	38,898	25,113	(13,785)	*38,898*
50	Unit Service	1,825	14,434	12,609	23,450	28,638	5,188	*23,450*
51	Volunteer Training	0	413	413	22,500	58,780	36,280	*22,500*
	Rounding	0	17	17	(1)	19	20	*0*
	SUB TOTAL--Operations	**35,942**	**61,570**	**25,628**	**341,005**	**279,602**	**(61,403)**	***$341,006***
	TOTAL EXPENSES	**195,500**	**272,986**	**77,486**	**2,945,437**	**3,092,751**	**147,314**	***$2,945,437***
	Surplus (Deficit) Income Over Expenses	**166,082**	**(32,669)**	**(198,751)**	**197,179**	**16,753**	**(180,426)**	***$197,179***
52	**Less Debt Red./Other Reserves/Transfers**	(179,209)	(146,627)	32,582	0	0	0	*195,500*
	Total Surplus (Deficit)	**345,291**	**113,958**	**(231,333)**	**197,179**	**16,753**	**(180,426)**	***$1,679***

Standard Statement of Budgeted Operations - Unrestricted - Period Ending: December 31, 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	33,037	24,100	(8,937)	330,500	217,023	(113,477)	330,500
Net assets released FOS	-	-	-	105,000	113,616	8,616	105,000
Provision uncoll FOS	(2,791)	14,268	17,060	(33,496)	(16,436)	17,060	(33,496)
Net Friends of Scouting	30,246	38,368	8,122	402,004	314,202	(87,802)	402,004
Project sales:							
Project sales contributions	5,067	14,932	9,865	33,468	56,340	22,872	33,468
Net project sales	5,067	14,932	9,865	33,468	56,340	22,872	33,468
Special events:							
Special event contributions	-	(5,219)	(5,219)	897,500	760,905	(136,595)	897,500
Net assets release spec events	-	-	-	-	14,028	14,028	-
Spec event cost direct benefit	-	-	-	(164,448)	(163,033)	1,415	(164,448)
Net special events	-	(5,219)	(5,219)	733,052	611,901	(121,151)	733,052
Net legacies and bequests			-			-	
Foundations and trusts:							
Foundations and trusts	5,329	(22,000)	(27,329)	123,300	94,111	(29,190)	123,300
Net assets released found trst	-	-	-	-	-	-	-
Net foundations and trusts	5,329	(22,000)	(27,329)	123,300	94,111	(29,190)	123,300
Net other direct contributions			-			-	
Total direct support	**40,642**	**26,081**	**(14,561)**	**1,291,824**	**1,076,553**	**(215,271)**	**1,291,824**
Indirect support:							
Net associated organizations			-			-	
United Way:							
United Way contributions	15,442	13,672	(1,770)	94,000	110,825	16,825	94,000
Net United Way	15,442	13,672	(1,770)	94,000	110,825	16,825	94,000
Net unassociated organizations			-			-	
Other indirect contributions:							
Other ind contributions gross	-	-	-	-	8,095	8,095	-
Net other indirect contributions	-	-	-	-	8,095	8,095	-
Government grants and fees			-			-	
Total indirect support	**15,442**	**13,672**	**(1,770)**	**94,000**	**118,920**	**24,920**	**94,000**
Revenue:							
Sales of supplies - net:							
Sale of supplies gross	166	-	(166)	2,500	2,171	(329)	2,500
Sale of supplies cost of goods	(100)	-	100	(1,300)	(339)	961	(1,300)
Net sale of scouting supplies	66	-	(66)	1,200	1,832	632	1,200
Product sales:							
Product sales	430,000	321,832	(108,168)	438,000	321,832	(116,168)	438,000
Product sales cost of goods	(93,300)	(96,260)	(2,960)	(98,000)	(96,260)	1,740	(98,000)
Product sales unit commissions	(118,180)	(121,389)	(3,209)	(119,780)	(121,389)	(1,609)	(119,780)
Net product sales	218,520	104,184	(114,336)	220,220	104,184	(116,036)	220,220
Investment:							
Investment income current	70,415	70,000	(415)	282,750	281,626	(1,124)	282,750
Investment income	70,415	70,000	(415)	282,750	281,626	(1,124)	282,750
Realized invest gain/loss	8	(1,163)	(1,171)	100	(1,169)	(1,269)	100
Unrealized invest gain/loss			-			-	
Camping:							
Camp revenues	1,430	4,259	2,829	1,044,131	1,369,066	324,935	1,044,131
Camp trading post sales	-	2,087	2,087	118,238	205,235	86,997	118,238
Camp TP cost of goods sold	-	(1,350)	(1,350)	(68,643)	(163,550)	(94,907)	(68,643)
Camp refunds and discounts	-	(42)	(42)	(5,151)	(17,921)	(12,770)	(5,151)
Net camping revenue	1,430	4,954	3,524	1,088,575	1,392,831	304,256	1,088,575

Standard Statement of Budgeted Operations - Unrestricted -
Period Ending: December 31, 2022

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Over/Under	Budget	Actual	Over/Under	Budget
Activities:							
Activity revenues	5,000	7,434	2,434	111,305	102,884	(8,421)	111,305
Activity refunds and discounts	-	(35)	(35)	(100)	(12,881)	(12,781)	(100)
Net activity revenue	5,000	7,399	2,399	111,205	90,003	(21,202)	111,205
Other revenue	10,060	15,191	5,131	52,742	44,724	(8,018)	52,742
Total revenue	**305,499**	**200,565**	**(104,934)**	**1,756,792**	**1,914,030**	**157,238**	**1,756,792**
Total support and revenue	**361,582**	**240,317**	**(121,265)**	**3,142,616**	**3,109,504**	**(33,112)**	**3,142,616**
Expenses							
Employee compensation:							
Salaries	109,344	105,986	(3,358)	1,473,958	1,445,364	(28,594)	1,473,958
Employee benefits	24,537	24,960	423	294,743	253,877	(40,866)	294,743
Payroll taxes	8,389	7,652	(737)	133,493	135,080	1,587	133,493
Employee related	-	-	-	-	-	-	-
Total employee compensation	142,271	138,599	(3,672)	1,902,195	1,834,322	(67,873)	1,902,195
Other Expenses:							
Professional fees	950	5,223	4,273	34,418	41,893	7,475	34,418
Program and other supplies	(174,437)	(147,386)	27,052	304,040	460,065	156,025	304,040
Telephone and communications	2,032	3,028	996	44,950	25,566	(19,384)	44,950
Postage and shipping	1,815	163	(1,653)	12,673	8,693	(3,980)	12,673
Occupancy	10,736	25,332	14,596	216,410	249,934	33,524	216,410
Rental and maintenance of equi	3,358	55,924	52,566	67,420	113,438	46,018	67,420
Publication and media	(273)	11,530	11,803	17,310	22,678	5,368	17,310
Travel	6,199	5,936	(264)	79,903	63,986	(15,917)	79,903
Conferences and meeting	3,251	1,835	(1,416)	38,199	44,591	6,392	38,199
Specific assistance to individ	300	-	(300)	20,140	5,481	(14,659)	20,140
Recognition and awards	8,527	20,331	11,804	57,548	72,092	14,544	57,548
Insurance	5,457	(2,053)	(7,510)	57,387	65,312	7,925	57,387
Other	6,105	7,898	1,793	39,025	23,946	(15,079)	39,025
National charter and serv fees	-	-	-	53,820	60,755	6,935	53,820
Total other expenses	(125,980)	(12,240)	113,740	1,043,242	1,258,429	215,187	1,043,242
Total expenses	**16,291**	**126,359**	**110,068**	**2,945,437**	**3,092,751**	**147,314**	**2,945,437**
Surplus (deficit) UR revenue/expense	**345,291**	**113,958**	**(231,333)**	**197,179**	**16,753**	**(180,426)**	**197,179**

Net assets summary

Unrestricted net assets - beginning of year					**103,772**		
Change in net assets from operations	345,291	113,958	(231,333)	197,179	16,753	(180,426)	197,179
Adjustments to net assets		-			-		
Transfers between funds	-	136,148	136,148	-	(10,479)	(10,479)	-
Change in unrestricted net assets	**345,291**	**250,106**	**(95,185)**	**197,179**	**6,273**	**(190,906)**	**197,179**
Unrestricted net assets - end of period					**110,045**	**(190,906)**	

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

Minsi Trails Council - # 502 **Boy Scouts of America**

Statement of Financial Position -
Period Ending: December 31, 2022

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2022	2021	2022	2021	2022	2021	2022	2021
Current assets:								
Unallocated interfund loans								
Cash	677,906	474,729	416,891	577,838	99,633	350,152	1,194,430	1,402,719
Short-term investments	121,372		-97,957	26,073	143,261	166,820	166,676	192,893
Accounts and notes receivable	27,581	261,417	0	2,599			27,581	264,016
Contributions receivable	6,000	90			19,180	19,545	25,180	19,635
Inventory	140,757	61,597					140,757	61,597
Interfund loans	-121,122		121,122					
Deferred activity expense	6,471	11,047					6,471	11,047
Deferred camp expense								
Deferred special event expense		2,019						2,019
Prepaid expenses	47,864	44,007		4,034	83,765		131,630	48,040
Total current assets	906,829	854,905	440,055	610,543	345,840	536,517	1,692,724	2,001,965
Noncurrent assets:								
Contributions receivable	225,663	294,968			910,218	1,285,218	1,135,881	1,580,186
Unallocated asset acquisition			0	0			0	0
Land, buildings and equipment			5,307,929	5,497,501			5,307,929	5,497,501
Long-term investments					10,918,967	11,437,591	10,918,967	11,437,591
Other noncurrent assets					28,473	28,473	28,473	28,473
Total noncurrent assets	225,663	294,968	5,307,929	5,497,501	11,857,659	12,751,283	17,391,250	18,543,752
Total assets	**1,132,492**	**1,149,873**	**5,747,984**	**6,108,044**	**12,203,498**	**13,287,799**	**19,083,975**	**20,545,716**
Current liabilities:								
Accounts payable	119,667	50,916	69,913	16,884	1,330		190,910	67,800
Accrued expenses	24,133	25,781		95,166	4,610	4,610	28,743	125,557
Taxes and benefits withheld	4,732	12,767					4,732	12,767
Custodial accounts	372,286	419,836	0	0			372,286	419,836
Notes and mortgage payable			3,591,345				3,591,345	
Deferred activity revenue	38,226	20,419					38,226	20,419
Deferred camp revenue	37,231	32,331					37,231	32,331
Deferred special event revenue								
Other deferred revenue								
Other current liabilities	8,466	10,762					8,466	10,762
Total current liabilities	604,741	572,812	3,661,258	112,050	5,940	4,610	4,271,939	689,471
Noncurrent liabilities:								
Long-term indebtedness	150,000	150,000					150,000	150,000
Long-term mortgage				1,070,138				1,070,138
Other noncurrent liabilities								
Total noncurrent liabilities	150,000	150,000		1,070,138			150,000	1,220,138
Total liabilities	**754,741**	**722,812**	**3,661,258**	**1,182,188**	**5,940**	**4,610**	**4,421,939**	**1,909,609**
Net assets:								
Without donor restrictions	110,045	103,772	1,760,566	4,696,864	1,680,845	2,524,024	3,551,457	7,324,661
With donor restrictions	267,705	323,290	326,160	228,991	10,516,713	10,759,165	11,110,579	11,311,446
Total net assets	377,751	427,062	2,086,726	4,925,855	12,197,559	13,283,190	14,662,036	18,636,107
Total liabilites and net assets	**1,132,492**	**1,149,873**	**5,747,984**	**6,108,044**	**12,203,498**	**13,287,799**	**19,083,975**	**20,545,716**