

Income & Expenses by Responsibility -- March 31, 2023

MINSI TRAILS COUNCIL, BSA

INCOME

Activity	Current Month			Year To Date			ANNUAL BUDGET
	Budget	Actual	Variance	Budget	Actual	Variance	
1 Endowment Income	43,980	45,390	1,410	43,980	45,390	1,410	\$175,920
2 Foundations & Trusts	0	15,000	15,000	10,000	25,000	15,000	53,000
3 Friends of Scouting Council	7,070	1,038	(6,032)	92,738	136,587	43,849	290,728
4 Friends of Scouting Districts	32,471	21,287	(11,184)	116,109	77,022	(39,087)	159,350
5 Lehigh Valley Dinner	0	0	0	0	0	0	274,000
6 Other Income	374	0	(374)	1,147	13,161	12,014	4,600
7 Scoutreach/CoreScouts	300	2,783	2,483	33,300	54,900	21,600	117,000
8 Special Events - Golf	0	0	0	0	0	0	207,471
9 Special Events - Community	0	0	0	0	2,000	2,000	138,500
10 United Ways	2,500	3,136	636	9,815	9,992	177	74,500
SUB TOTAL--Fundraising	86,695	88,634	1,939	307,089	364,052	56,963	\$1,495,069
11 Day Camps	0	0	0	0	0	0	11,500
12 Insurance	0	0	0	0	0	0	0
14 National Jamboree	0	0	0	0	0	0	106,000
15 Scout Shop	15,860	8,507	(7,353)	30,470	20,449	(10,021)	247,900
16 Service Center	100	0	(100)	800	142	(658)	2,500
17 Summer Camp	1,250	1,310	60	1,250	7,125	5,875	1,455,575
18 Year-Round Camp	12,069	11,741	(328)	36,419	41,089	4,670	77,874
SUB TOTAL--Support	29,279	21,558	(7,721)	68,939	68,805	(134)	\$1,901,349
19 Council Activities	0	45	45	8,000	5,651	(2,349)	40,050
20 District Activities	1,075	1,220	145	10,525	9,318	(1,207)	56,330
21 Marketing & Membership	0	0	0	0	0	0	9,000
22 Product Sale (Popcorn & Snack Sale)	0	0	0	0	0	0	115,500
23 Volunteer Training	0	1,044	1,044	(400)	1,073	1,473	23,450
24 Unit Service	0	0	0	0	1,500	1,500	0
Rounding	0	1	0	(1)	(1)	0	0
SUB TOTAL--Operations	1,075	2,310	1,235	18,124	17,541	(2,083)	\$244,330
TOTAL INCOME	117,049	112,502	(4,547)	394,152	450,398	54,746	\$3,640,748

EXPENSES

Activity	Current Month			Year To Date			ANNUAL BUDGET
	Budget	Actual	Variance	Budget	Actual	Variance	
25 Charter and Quota	6,379	6,592	213	12,759	13,184	425	\$63,793
26 Compensation (no Scoutreach/ Camp/Marketing/Exploring)	117,053	106,532	(10,521)	349,726	325,209	(24,517)	1,392,662
27 Professional Fees	2,296	17,903	15,607	6,888	23,562	16,674	45,310
SUB TOTAL--Compensation	125,728	131,027	5,299	369,373	361,955	(7,418)	\$1,501,765
28 Endowment Expenses	0	10	10	275	35	(240)	1,350
29 Friends of Scouting Council	29	491	462	87	492	405	5,910
30 Friends of Scouting Districts	1,250	364	(886)	1,250	921	(329)	9,150
31 Lehigh Valley Dinner	0	0	0	0	0	0	7,200
32 Special Events - Golf	0	0	0	0	0	0	3,560
33 Special Events - Community	0	0	0	0	0	0	8,590
SUB TOTAL--Fundraising	1,279	865	(414)	1,612	1,448	(164)	\$35,760
34 Day Camps	0	0	0	0	0	0	7,910
35 Insurance	1,709	(1,641)	(3,350)	5,127	3,432	(1,695)	22,619
36 National Jamboree	0	0	0	0	0	0	93,695
37 Scout Shop (MTC owned 2023)	9,970	8,443	(1,527)	30,519	22,057	(8,462)	122,456
38 Service Center	11,626	12,515	889	35,364	30,161	(5,203)	128,750
39 Summer Camp	0	0	0	0	0	0	788,700
40 Year-Round Camp	38,147	39,826	1,679	117,048	103,275	(13,773)	426,579
SUB TOTAL--Support	61,452	59,143	(2,309)	188,058	158,925	(29,133)	\$1,590,709
41 Community Networking	500	309	(191)	2,350	862	(1,488)	8,175
42 Council Activities	0	0	0	7,125	7,120	(5)	31,250
43 District Activities	750	1,001	251	9,215	3,395	(5,820)	35,795
44 Exploring	100	478	378	200	671	471	500
45 Marketing & Membership	375	2	(373)	875	347	(528)	13,420
46 Product Sale (Popcorn & Snack Sale)	0	0	0	0	0	0	7,400
47 Scoutreach/CoreScouts	9,785	4,341	(5,444)	32,226	11,812	(20,414)	105,411
48 Staff Training	1,125	1,750	625	4,425	2,055	(2,370)	28,500
49 Staff Travel	3,013	1,792	(1,221)	9,018	4,310	(4,708)	33,270
50 Unit Service	1,042	1,144	102	7,225	3,539	(3,686)	16,000
51 Volunteer Training	0	1,628	1,628	0	1,628	1,628	17,125
Rounding	0	1	1	0	0	0	0
SUB TOTAL--Operations	16,690	12,446	(4,244)	72,659	35,739	(36,920)	\$296,846
TOTAL EXPENSES	205,149	203,481	(1,668)	631,702	558,067	(73,635)	\$3,425,080
Surplus (Deficit) Income Over Expenses	(88,100)	(90,979)	(2,879)	(237,550)	(107,669)	129,881	\$215,668
52 Less Debt Red./Other Reserves/Transfers	18,000	18,000	0	54,000	54,000	0	214,748
Total Surplus (Deficit)	(106,100)	(108,979)	(2,879)	(291,550)	(161,669)	129,881	\$920

Standard Statement of Budgeted Operations - Unrestricted -
Period Ending: March 31, 2023

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	40,820	22,218	(18,602)	121,828	122,797	969	382,218
Net assets released FOS	-	-	-	85,855	93,205	7,350	85,855
Provision uncoll FOS	(1,279)	(1,279)	-	(3,836)	(3,836)	-	(15,345)
Net Friends of Scouting	39,541	20,939	(18,602)	203,847	212,166	8,319	452,728
Project sales:							
Project sales contributions	100	1,446	1,346	5,800	6,103	303	36,000
Net project sales	100	1,446	1,346	5,800	6,103	303	36,000
Special events:							
Special event contributions	-	-	-	-	-	-	759,500
Net assets release spec events	-	-	-	-	2,000	2,000	2,000
Spec event cost direct benefit	-	-	-	-	-	-	(143,529)
Net special events	-	-	-	-	2,000	2,000	617,971
Net legacies and bequests			-			-	
Foundations and trusts:							
Foundations and trusts	-	15,700	15,700	21,000	46,400	25,400	117,500
Net assets released found trst	-	-	-	22,000	27,250	5,250	22,000
Net foundations and trusts	-	15,700	15,700	43,000	73,650	30,650	139,500
Net other direct contributions			-			-	
Total direct support	39,641	38,085	(1,556)	252,647	293,919	41,272	1,246,199
Indirect support:							
Net associated organizations			-			-	
United Way:							
United Way contributions	2,800	5,219	2,419	10,115	16,242	6,127	105,000
Net United Way	2,800	5,219	2,419	10,115	16,242	6,127	105,000
Net unassociated organizations			-			-	
Net other indirect contributions			-			-	
Government grants and fees			-			-	
Total indirect support	2,800	5,219	2,419	10,115	16,242	6,127	105,000
Revenue:							
Sales of supplies - net:							
Sale of supplies gross	25,000	27,048	2,048	49,500	68,787	19,287	406,700
Sale of supplies cost of goods	(10,500)	(18,529)	(8,029)	(21,190)	(48,296)	(27,106)	(171,710)
Net sale of scouting supplies	14,500	8,519	(5,981)	28,310	20,490	(7,820)	234,990
Product sales:							
Product sales	-	-	-	-	-	-	350,000
Product sales cost of goods	-	-	-	-	-	-	(116,000)
Product sales unit commissions	-	-	-	-	-	-	(126,000)
Net product sales	-	-	-	-	-	-	108,000
Investment:							
Investment income current	55,965	57,209	1,245	56,297	57,210	914	225,194
Investment income	55,965	57,209	1,245	56,297	57,210	914	225,194
Realized invest gain/loss	-	-	-	25	111	86	100
Unrealized gain/loss on inves:							
Unrealized gain/loss	-	-	-	-	-	-	-
Unrealized invest gain/loss	-	-	-	-	-	-	-
Camping:							
Camp revenues	1,900	2,652	752	27,200	32,453	5,253	1,412,775
Camp trading post sales	-	-	-	-	-	-	197,560
Camp TP cost of goods sold	-	-	-	-	-	-	(123,400)
Camp refunds and discounts	(400)	(1,480)	(1,080)	(1,350)	(4,432)	(3,082)	(6,660)
Net camping revenue	1,500	1,172	(328)	25,850	28,021	2,171	1,480,275

Standard Statement of Budgeted Operations - Unrestricted -
Period Ending: March 31, 2023

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Over/Under	Budget	Actual	Over/Under	Budget
Activities:							
Activity revenues	1,075	2,297	1,222	18,525	15,601	(2,924)	216,780
Activity trading post sales	-	-	-	-	-	-	5,000
Activity TP cost of goods	-	-	-	-	-	-	(4,000)
Activity refunds and discounts	-	-	-	-	-	-	-
Net activity revenue	1,075	2,297	1,222	18,525	15,601	(2,924)	217,780
Other revenue	1,568	-	(1,568)	2,384	18,805	16,421	22,500
Total revenue	74,608	69,197	(5,410)	131,391	140,238	8,847	2,288,839
Total support and revenue	117,049	112,502	(4,547)	394,152	450,398	56,246	3,640,038
Expenses							
Employee compensation:							
Salaries	115,272	107,732	(7,540)	341,702	316,708	(24,995)	1,576,944
Employee benefits	24,800	18,831	(5,969)	73,866	62,326	(11,540)	297,057
Payroll taxes	12,493	9,152	(3,341)	39,008	30,262	(8,746)	167,250
Employee related	-	-	-	-	-	-	-
Total employee compensation	152,565	135,715	(16,850)	454,576	409,295	(45,281)	2,041,251
Other Expenses:							
Professional fees	3,096	18,799	15,703	9,288	27,121	17,833	54,910
Program and other supplies	19,780	20,560	780	65,991	59,092	(6,899)	483,916
Telephone and communications	1,959	2,121	162	6,576	6,142	(434)	27,700
Postage and shipping	2,191	469	(1,722)	4,552	1,119	(3,433)	19,692
Occupancy	14,899	18,107	3,208	48,144	41,021	(7,123)	206,918
Rental and maintenance of equi	5,758	3,922	(1,836)	16,624	12,092	(4,532)	112,700
Publication and media	(350)	436	786	(800)	436	1,236	10,900
Travel	5,838	5,663	(174)	22,688	9,849	(12,838)	93,240
Conferences and meeting	1,150	2,082	932	6,050	6,112	62	98,550
Specific assistance to individ	350	103	(247)	6,890	1,484	(5,406)	20,500
Recognition and awards	975	1,269	294	6,481	3,147	(3,334)	74,263
Interest	-	-	-	-	-	-	-
Insurance	6,176	3,080	(3,096)	19,007	17,046	(1,962)	78,138
Other	2,384	2,563	179	6,877	4,928	(1,949)	38,610
National charter and serv fees	6,379	6,592	213	12,759	13,184	425	63,793
Total other expenses	70,584	85,766	15,182	231,126	202,772	(28,354)	1,383,830
Total expenses	223,149	221,481	(1,668)	685,702	612,067	(73,635)	3,425,081
Surplus (deficit) UR revenue/expense	(106,100)	(108,979)	(2,879)	(291,550)	(161,669)	129,881	214,957

Net assets summary

Unrestricted net assets - beginning of year				110,741			
Change in net assets from operations	(106,100)	(108,979)	(2,879)	(291,550)	(161,669)	129,881	214,957
Adjustments to net assets		-			-		
Transfers between funds	-	(18,000)	(18,000)	-	(54,000)	(54,000)	-
Change in unrestricted net assets	(106,100)	(126,979)	(20,879)	(291,550)	(215,669)	75,881	214,957
Unrestricted net assets - end of period				(104,927)			75,881

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

Statement of Financial Position -
Period Ending: March 31, 2023

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2023	2022	2023	2022	2023	2022	2023	2022
Current assets:								
Cash	259,306	212,355	343,657	571,209	42,973	65,152	645,936	848,716
Short-term investments	121,272		93	26,085	45,413	166,863	166,777	192,948
Accounts and notes receivable	4,574	6,725	0	0			4,573	6,725
Contributions receivable	238,694	271,402			15,634	20,364	254,328	291,766
Inventory	130,408	64,220					130,408	64,220
Interfund loans	-121,122		23,165		97,957			
Deferred activity expense	10,457	16,125					10,457	16,125
Deferred camp expense	8,510	12,465					8,510	12,465
Deferred special event expense	1,701	2,830					1,701	2,830
Prepaid expenses	91,002	80,387		3,885	75,152	130,478	166,154	214,750
Total current assets	744,802	666,509	366,914	601,178	277,129	382,857	1,388,845	1,650,544
Noncurrent assets:								
Contributions receivable	176,108	199,678			604,459	910,218	780,566	1,109,896
Unallocated asset acquisition			0	0			0	0
Land, buildings and equipment			2,755,181	5,409,705			2,755,181	5,409,705
ROU assets-finance leases net			7,657				7,657	
Long-term investments			2,570,862		11,095,994	11,677,079	13,666,857	11,677,079
Other noncurrent assets					26,537	28,473	26,537	28,473
Total noncurrent assets	176,108	199,678	5,333,701	5,409,705	11,726,990	12,615,770	17,236,799	18,225,153
Total assets	920,909	866,187	5,700,615	6,010,884	12,004,119	12,998,627	18,625,643	19,875,697
Current liabilities:								
Accounts payable	9,061	8,705					9,061	8,705
Accrued expenses	74,008	74,271	8,250	95,166	4,610	4,610	86,867	174,047
Taxes and benefits withheld	2,789	2,227					2,789	2,227
Custodial accounts	132,343	150,969	0	0			132,343	150,969
Finance lease liab-current			2,658				2,658	
Notes and mortgage payable			3,591,345				3,591,345	
Deferred activity revenue	71,675	35,824					71,675	35,824
Deferred camp revenue	247,481	186,718					247,481	186,718
Deferred special event revenue	143,431	193,343					143,431	193,343
Other deferred revenue	50	891					50	891
Other current liabilities	9,298	19,273					9,298	19,273
Total current liabilities	690,137	672,222	3,602,253	95,166	4,610	4,610	4,296,999	771,997
Noncurrent liabilities:								
Long-term indebtedness	150,000	150,000					150,000	150,000
Long-term mortgage				1,034,675				1,034,675
Fin lease liab-noncurrent			4,999				4,999	
Total noncurrent liabilities	150,000	150,000	4,999	1,034,675			154,999	1,184,675
Total liabilities	840,137	822,222	3,607,252	1,129,840	4,610	4,610	4,451,998	1,956,672
Net assets:								
Without donor restrictions	-104,927	-177,510	1,767,202	4,649,864	1,710,459	2,301,953	3,372,734	6,774,308
With donor restrictions	185,700	221,475	326,160	231,179	10,289,051	10,692,063	10,800,911	11,144,717
Total net assets	80,773	43,965	2,093,363	4,881,043	11,999,509	12,994,017	14,173,645	17,919,025
Total liabilities and net assets	920,909	866,187	5,700,615	6,010,884	12,004,119	12,998,627	18,625,643	19,875,697