

Comparison of LA Council

	Actual LAAC 2013	Actual SGVC 2013	Budget LAAC 2014	Budget SGVC 2014
<i>Support and Revenue:</i>				
<i>Direct Support</i>				
Friends of Scouting	\$477,764	\$596,872	\$668,500	\$542,100
Special Events Gross	\$0	-\$39,176	-\$62,850	-\$1,700
Net Friends of Scouting	\$477,764	\$557,696	\$605,650	\$525,100
Project Sales	\$0	\$685	\$0	\$0
Special Events Gross	\$251,612	\$354,324	\$783,000	\$205,000
Less Cost of Direct Ben.	-\$46,233	-\$118,715	-\$121,700	-\$58,480
Net Special Events	\$205,379	\$235,608	\$661,300	\$146,520
Legacies and Bequests	\$14,591	\$0	\$0	\$0
Foundations and Trusts	\$297,915	\$284,284	\$348,750	\$252,010
Other Direct	\$135,158	\$23,821	\$143,750	\$9,000
Total Direct Support	\$1,130,807	\$1,102,095	\$1,759,450	\$932,630
<i>Indirect Support</i>				
Related Organizations	\$0	\$0	\$0	\$0
United Ways	\$0	\$109	\$0	\$0
Other Indirect	\$2,456	\$0	\$0	\$0
Government Grants & Fees	\$0	\$0	\$0	\$0
Total Indirect Support	\$2,456	\$109	\$0	\$0
<i>Revenue</i>				
Sales of Supplies - Gross	\$0	\$3	\$0	\$1,000
Less Cost of Goods Sold	\$0	\$0	\$0	\$0
Net Sale of Supplies	\$55,059	\$3	\$62,400	\$1,000
Product Sales - Gross	\$148,969	\$470,865	\$253,644	\$524,000
Less Cost of Goods Sold	-\$60,147	-\$141,402	-\$93,420	-\$156,000
Less Commissions Paid	\$0	-\$183,067	\$0	-\$208,000
Net Product Sales	\$88,822	\$146,396	\$160,224	\$160,000
Investment Income	\$937,502	\$148,610	\$1,039,704	\$156,792
Gain or Loss on Trans.	\$0	\$1,455	\$0	\$0
Camping Revenue	\$1,867,417	\$1,892,056	\$2,203,645	\$2,197,000
Activity Revenue	\$601,508	\$449,375	\$178,373	\$210,650
National Jamboree	\$0	\$0	\$0	\$0
Other Revenue	\$93,837	\$84,439	\$1,720	\$75,000
Total Revenue	\$3,644,145	\$2,722,334	\$3,646,066	\$2,800,442
<i>Net Assets Released</i>				
Reclassified FOS	\$0	\$0	\$0	\$0
	\$0	\$10,000	\$0	\$0
	\$0	\$0	\$0	\$0
Reclass Found. & Trusts	\$50,000	\$0	\$0	\$0
	\$0	\$17,935	\$0	\$0

Reclass United Way	\$0	\$0	\$0	\$0
Total Reclassified	\$50,000	\$27,935	\$0	\$0
Total Support & Revenue	\$4,827,408	\$3,852,472	\$5,405,516	\$3,733,072
 <i>Expenses:</i>				
 <i>Employee Compensation</i>				
Salaries	\$2,653,545	\$1,454,634	\$2,465,019	\$1,482,020
Employee Benefits	\$317,635	\$241,157	\$370,536	\$279,682
Payroll Taxes	\$330,898	\$126,530	\$322,329	\$185,132
Employee Related Exp.	\$33,053	\$0	\$0	\$0
Total Employee Comp.	\$3,335,131	\$1,822,321	\$3,157,884	\$1,946,834
		\$0		\$0
<i>Other Expenses</i>		\$0		\$0
Professional Fees	\$588,654	\$135,058	\$187,680	\$82,000
Supplies	\$1,119,693	\$477,370	\$833,171	\$495,000
Telephone	\$87,236	\$26,205	\$78,246	\$27,000
Postage & Shipping	\$45,182	\$17,784	\$40,650	\$21,000
Occupancy	\$656,442	\$458,321	\$399,999	\$480,000
Rental & Maint. of Equip.	\$43,713	\$104,315	\$6,630	\$99,000
Printing & Publications	\$33,880	\$5,636	\$43,072	\$15,000
Travel	\$443,772	\$385,506	\$203,420	\$275,000
Conferences & Meetings	\$148,158	\$114,462	\$26,288	\$28,000
Specific Assist. To Individ.	\$185,311	\$49,757	\$203,150	\$45,000
Recognition Awards	\$15,378	\$17,236	\$31,996	\$23,000
Interest	\$588,606	\$18,591	\$0	\$16,000
Insurance	\$158,966	\$72,282	\$96,430	\$81,000
National Jamboree	\$0	\$0	\$0	\$0
Other	\$239,323	\$79,743	\$31,502	\$35,000
Charter & Natl Serv. Fee	\$87,726	\$47,873	\$64,900	\$59,816
Total Other Expenses	\$4,442,040	\$2,010,139	\$2,247,134	\$1,781,816
		\$0		\$0
Total Expenses	\$7,777,171	\$3,832,460	\$5,405,018	\$3,728,650
		\$0		\$0
Surplus(Deficit)	-\$2,949,763	\$20,013	\$498	\$4,422
Surplus(Deficit)w/o legacies	-\$2,964,354	\$20,013	\$498	\$4,422

Beg. UR Net Assets	-\$6,541,306	-\$1,335,545
Adj to Net Assets	\$0	\$0
Transfers	\$0	\$227,861
End UR Net Assets	-\$1,917,319	-\$1,087,671

		\$0
Cub Scouts	5063	5952
Boy Scouts	4975	6394
Venturing	5657	1170
Total Scouts	15695	13516

Expenses per scout 419 \$284

Per Scout Expenses:

Employee Compensation

Salaries	\$195.73	\$108
Employee Benefits	\$20.02	\$18
Payroll Taxes	\$21.54	\$9
Employee Related Exp.	\$0.00	\$0
Total Employee Comp.	\$237.30	\$135

Other Expenses

Professional Fees	\$9.12	\$10
Supplies	\$74.11	\$35
Telephone	\$5.05	\$2
Postage & Shipping	\$2.45	\$1
Occupancy	\$32.19	\$34
Rental & Maint. of Equip.	\$1.16	\$8
Printing & Publications	\$4.48	\$0
Travel	\$11.14	\$29
Conferences & Meetings	\$1.32	\$8
Specific Assist. To Individ.	\$6.84	\$4
Recognition Awards	\$1.18	\$1
Interest	\$0.00	\$1
Insurance	\$10.40	\$5
National Jamboree	\$0.00	\$0
Other	\$18.23	\$6
Charter & Natl Serv. Fee	\$4.06	\$4
Total Other Expenses	\$181.73	\$149

Total Expenses \$419.03 \$284

Statement of Financial Position
All Funds

Cash	\$288,308	\$907,905
Short Term Investments	\$0	\$2,689,087
Accounts and Notes Receivable	\$111,734	\$49,952
Pledges Receivable	\$205,658	\$110,257
Inventories	\$22,785	\$25,250
Interfund Loans	\$0	\$0
Deferred Activity Expenses	\$0	\$0
Deferred Camp Expenses	\$0	\$0
Deferred Special Events, Expenses	\$0	\$0
Prepaid Expenses	\$0	\$51,965
Total Current Assets	\$628,485	\$3,834,416
Land, Buildings, and Equipment	\$29,485,154	\$2,930,173
Long-Term Investments	\$18,830,257	\$1,671,208
Total Noncurrent Assets	\$48,315,411	\$4,601,381
TOTAL ASSETS	\$48,943,896	\$8,435,797
Current Liabilities		
Accounts Payable	\$213,953	\$393,219
Accrued Expenses	\$80,390	\$26,825
Payroll Taxes Withheld	\$0	\$0
Custodial Accounts	\$279,585	\$324,334
Notes Payable	\$260,000	\$1,000,000
Deferred Activity Income	\$0	\$4,221
Deferred Camp Income	\$82,825	\$220,878
Deferred Income Other	\$0	\$0
Deferred Special Event Income	\$0	\$10,350
Other Current Liabilities	\$0	\$11,108
Total Current Liabilities	\$916,753	\$1,990,935
Long-Term Indebtedness	\$11,837,061	\$0
Other Noncurrent Liabilities	\$0	\$0
Total Noncurrent Liabilities	\$11,837,061	\$0
TOTAL LIABILITIES	\$12,753,814	\$1,990,935
Net Assets		

Unrestricted Net Assets	\$32,301,646	\$4,506,042
Temp. Restricted Net Assets	\$965	\$32,925
Perm. Restricted Net Assets	\$3,887,471	\$1,905,891
Total Net Assets	\$36,190,082	\$6,444,858
TOTAL LIABILITIES AND NET ASSETS	\$48,943,896	\$8,435,793

Comparison of LA Councils

	Cume total LAAC 2000-2013	% of Revenue LAAC 2000-2013	Cume total SGVC 2000-2013
<i>Support and Revenue:</i>			
<i>Direct Support</i>			
Friends of Scouting	\$10,118,115	13.13%	\$10,945,002
Less Prov. For Uncollect.	-\$51,924	-0.07%	-\$752,292
Net Friends of Scouting	\$10,066,191	13.06%	\$10,177,410
Project Sales	\$1,768,665	2.29%	\$587,310
Special Events Gross	\$11,693,453	15.17%	\$10,409,009
Less Cost of Direct Ben.	-\$3,176,230	-4.12%	-\$2,735,532
Net Special Events	\$9,178,523	11.91%	\$7,673,476
Legacies and Bequests	\$1,427,891	1.85%	\$396,438
Foundations and Trusts	\$3,984,466	5.17%	\$2,630,588
Other Direct	\$581,387	0.75%	\$2,668,887
Total Direct Support	\$26,345,823	34.18%	\$24,134,110
<i>Indirect Support</i>			
Related Organizations	\$114,020	0.15%	\$0
United Way	\$1,857,302	2.41%	\$700,605
Other Indirect	\$1,753,210	2.27%	\$0
Government Grants & Fees	\$144,473	0.19%	\$0
Total Indirect Support	\$3,869,005	5.02%	\$700,605
<i>Revenue</i>			
Sales of Supplies - Gross	\$0	0.00%	\$3,385,268
Less Cost of Goods Sold	\$0	0.00%	-\$2,388,130
Net Sale of Supplies	\$769,573	1.00%	\$997,138
Product Sales - Gross	\$1,808,582	2.35%	\$3,915,281
Less Cost of Goods Sold	-\$894,534	-1.16%	-\$1,490,136
Less Commissions Paid	-\$105,037	-0.14%	-\$846,380
Net Product Sales	\$809,011	1.05%	\$1,578,765
Investment Income	\$22,454,645	29.13%	\$2,919,576
Gain or Loss on Trans.	\$0	0.00%	\$154,592
Camping Revenue	\$16,472,145	21.37%	\$29,754,309
Activity Revenue	\$3,559,013	4.62%	\$4,617,872
National Jamboree	\$0	0.00%	\$0
Other Revenue	\$809,767	1.05%	\$1,777,763
Total Revenue	\$44,874,154	58.22%	\$41,800,015
<i>Net Assets Released</i>			
Reclassified FOS	\$262,344	0.34%	\$19,227
	\$0	0.00%	\$7,500
	\$0	0.00%	\$0
Reclass Found. & Trusts	\$1,337,267	1.73%	\$0
	\$0	0.00%	\$363,131

Reclass United Way	\$388,722	0.50%	\$0
Reclass Other Indirect	\$0	0.00%	\$416,451
Total Reclassified	\$1,988,333	2.58%	\$806,309
Total Support & Revenue	\$77,077,315	100.00%	\$67,441,038
<i>Combined Average Annual Revenue</i>			\$10,322,740
<i>Combined Average Annual Revenue Improvement</i>			\$2,256,075
<i>Combined Revenue Potential</i>			\$12,578,815

Expenses:

Comparison of LA Councils

	Cume total LAAC 2000-2013	% of Revenue LAAC 2000-2013	Cume total SGVC 2000-2013
<i>Employee Compensation</i>			
Salaries	\$41,025,304	53.23%	\$28,071,296
Employee Benefits	\$5,946,880	7.72%	\$4,826,364
Payroll Taxes	\$4,629,103	6.01%	\$3,265,818
Employee Related Exp.	\$102,837	0.13%	\$25,342
Total Employee Comp.	\$51,704,124	67.08%	\$36,188,820
<i>Other Expenses</i>			
Professional Fees	\$3,561,377	4.62%	\$1,445,300
Supplies	\$9,528,879	12.36%	\$8,120,631
Telephone	\$916,192	1.19%	\$493,498
Postage & Shipping	\$729,489	0.95%	\$654,265
Occupancy	\$6,018,251	7.81%	\$6,525,845
Rental & Maint. of Equip.	\$1,114,149	1.45%	\$1,587,125
Printing & Publications	\$1,135,013	1.47%	\$770,848
Travel	\$4,135,876	5.37%	\$5,706,241
Conferences & Meetings	\$774,882	1.01%	\$910,101
Specific Assist. To Individ.	\$3,494,425	4.53%	\$1,490,054
Recognition Awards	\$385,155	0.50%	\$313,265
Interest	\$591,110	0.77%	\$379,701
Insurance	\$2,504,279	3.25%	\$1,310,580
National Jamboree	\$0	0.00%	\$0
Other	\$1,245,917	1.62%	\$1,600,948
Charter & Natl Serv. Fee	\$938,195	1.22%	\$787,602
Total Other Expenses	\$37,073,189	48.10%	\$32,096,004
Total Expenses	\$88,777,313	115.18%	\$68,284,824
Surplus(Deficit)	-\$11,699,998	-15.18%	-\$843,785
Surplus(Deficit)w/o legacies	-\$13,127,889	-17.03%	-\$1,240,223
<i>Combined Average Annual Expense</i>			\$11,218,724
<i>Combined Average Annual Expense Improvement</i>			\$1,466,906
<i>Combined Expense Potential</i>			\$9,751,818
Combined Revenue and Expense Improvement			\$3,722,981

Beg. UR Net Assets
Adj to Net Assets
Transfers
End UR Net Assets

Cub Scouts
Boy Scouts
Venturing
Total Scouts

Expenses per scout

Per Scout Expenses:

Employee Compensation

Salaries
Employee Benefits
Payroll Taxes
Employee Related Exp.
Total Employee Comp.

Other Expenses

Professional Fees
Supplies
Telephone
Postage & Shipping
Occupancy
Rental & Maint. of Equip.
Printing & Publications
Travel
Conferences & Meetings
Specific Assist. To Individ.
Recognition Awards
Interest
Insurance
National Jamboree
Other
Charter & Natl Serv. Fee
Total Other Expenses

Total Expenses

Statement of Financial Position
All Funds

Cash
Short Term Investments
Accounts and Notes Receivable
Pledges Receivable
Inventories
Interfund Loans

Deferred Activity Expenses
s
Deferred Special Events, Expenses

Prepaid Expenses

Total Current Assets

Land, Buildings, and Equipment
Long-Term Investments

Total Noncurrent Assets

TOTAL ASSETS

Current Liabilities

Accounts Payable
Accrued Expenses

Payroll Taxes Withheld
Custodial Accounts
Notes Payable
Deferred Activity Income
Deferred Camp Income
Deferred Income Other

Deferred Special Event Income
Other Current Liabilities

Total Current Liabilities

Long-Term Indebtedness

Other Noncurrent Liabilities

Total Noncurrent Liabilities

TOTAL LIABILITIES

Net Assets

Unrestricted Net Assets
Temp. Restricted Net Assets
Perm. Restricted Net Assets

Total Net Assets

TOTAL LIABILITIES AND NET ASSETS

% of Revenue SGVC 2000-2013	Cume total difference 2000-2013	% of Revenue difference 2000-2013	Annual Benefit to to LAAC	Annual Benefit to to SGVC
16.23%	-\$826,887	-3.10%		
-1.12%	\$700,368	1.05%		
15.09%	-\$111,219	-2.03%	\$111,815	
0.87%	\$1,181,355	1.42%		\$68,588
15.43%	\$1,284,444	-0.26%		
-4.06%	-\$440,698	-0.06%		
11.38%	\$1,505,047	0.53%		\$25,539
0.59%	\$1,031,453	1.26%		\$60,924
3.90%	\$1,353,878	1.27%		\$61,124
3.96%	-\$2,087,500	-3.20%	\$176,346	
35.79%	\$2,211,713	-1.60%	\$288,161	\$216,175
0.00%	\$114,020	0.15%		\$7,126
1.04%	\$1,156,697	1.37%		\$66,035
0.00%	\$1,753,210	2.27%		\$109,573
0.00%	\$144,473	0.19%		\$9,029
1.04%	\$3,168,400	3.98%	\$0	\$191,764
5.02%	-\$3,385,268	-5.02%		
-3.54%	\$2,388,130	3.54%		
1.48%	-\$227,565	-0.48%	\$26,431	
5.81%	-\$2,106,699	-3.46%		
-2.21%	\$595,602	1.05%		
-1.25%	\$741,343	1.12%		
2.34%	-\$769,754	-1.29%	\$71,095	
4.33%	\$19,535,069	24.80%		na
0.23%	-\$154,592	-0.23%		
44.12%	-\$13,282,164	-22.75%	\$1,252,399	
6.85%	-\$1,058,859	-2.23%	\$122,763	
0.00%	\$0	0.00%		
2.64%	-\$967,996	-1.59%	\$87,286	
61.98%	\$3,074,139	-3.76%	\$1,559,976	\$0
0.03%	\$243,117	0.31%		
0.01%	-\$7,500	-0.01%		
0.00%	\$0	0.00%		
0.00%	\$1,337,267	1.73%		
0.54%	-\$363,131	-0.54%		

0.00%	\$388,722	0.50%		
0.62%	-\$416,451	-0.62%		
1.20%	\$1,182,024	1.38%		
100.00%	\$9,636,277		\$1,848,137	\$407,939

% of Revenue SGVC 2000-2013	Cume total difference 2000-2013	% of Revenue difference 2000-2013	Annual Benefit to to LAAC	Annual Benefit to to SGVC
41.62%	\$12,954,008	-11.60%	\$638,790	
7.16%	\$1,120,517	-0.56%	\$30,779	
4.84%	\$1,363,285	-1.16%	\$64,046	
0.04%	\$77,495	-0.10%	\$5,277	
53.66%	\$15,515,304	-13.42%	\$738,892	\$0

2.14%	\$2,116,077	-2.48%	\$136,398	
12.04%	\$1,408,248	-0.32%	\$17,710	
0.73%	\$422,694	-0.46%	\$25,156	
0.97%	\$75,224	0.02%		\$1,141
9.68%	-\$507,594	1.87%		\$90,000
2.35%	-\$472,976	0.91%		\$43,733
1.14%	\$364,165	-0.33%	\$18,145	
8.46%	-\$1,570,365	3.10%		\$90,000
1.35%	-\$135,219	0.34%		\$90,000
2.21%	\$2,004,371	-2.32%	\$127,962	
0.46%	\$71,890	-0.04%	\$1,938	
0.56%	\$211,409	-0.20%	\$11,225	
1.94%	\$1,193,699	-1.31%	\$71,888	
0.00%	\$0	0.00%		\$0
2.37%	-\$355,031	0.76%		
1.17%	\$150,593	-0.05%	\$2,718	
47.59%	\$4,977,185	-0.51%	\$413,139	\$314,875
101.25%	\$20,492,489	-13.93%	\$1,152,031	\$314,875

-1.25% -\$10,856,213
-1.84% -\$11,887,666