

Statement of Financial Position
Period Ending: December 31, 2014

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2014	2013	2014	2013	2014	2013	2014	2013
Current Assets								
Cash	623,003	876,940	-41,352	29,557	26,500	25	608,151	906,522
Short Term Investments		2			2,993,874	2,689,085	2,993,874	2,689,087
Accounts and Notes Receivable	312	54,063					312	54,063
Contributions Receivable	25,160	56,216			13,838	250	38,998	56,466
Inventory	19,077	25,250					19,077	25,250
Interfund Loans	-909,510	-249,950			909,510	250,000		50
Deferred Activity Expense		162						162
Deferred Camp Expense		345						345
Deferred Special Event Expense		977						977
Prepaid Expenses	86,655	80,993					86,655	80,993
Total Current Assets	-155,304	844,999	-41,352	29,557	3,943,721	2,939,360	3,747,065	3,813,916
Non Current Assets								
Contributions Receivable	5,385	14,416			25,000	37,158	30,385	51,574
Interfund Loan Non-Current								
Unallocated Asset Acquisition								
Land, Buildings and Equipment			2,685,171	2,927,732			2,685,171	2,927,732
Long Term Investments			202,500	202,500	1,476,519	1,468,708	1,679,019	1,671,208
Other Non Current Assets								
Total Non-Current Assets	5,385	14,416	2,887,671	3,130,232	1,501,519	1,505,866	4,394,575	4,650,514
TOTAL ASSETS	-149,919	859,415	2,846,319	3,159,789	5,445,240	4,445,226	8,141,640	8,464,430
Current Liabilities								
Accounts Payable	170,887	409,637					170,887	409,637
Accrued Expenses		22,906						22,906
Taxes and Benefits Withheld	736						736	
Custodial Accounts	402,794	321,735					402,794	321,735
Notes & Mortgage Payable	697,911	1,000,000					697,911	1,000,000
Deferred Activity Revenue		4,221						4,221
Deferred Camp Revenue	128,795	187,005					128,795	187,005
Deferred Special Event Revenue	1,000						1,000	
Other Current Liabilities	17,548	11,109					17,548	11,109
Total Current Liabilities	1,419,670	1,956,612					1,419,670	1,956,612
Non Current Liabilities								
Other Non Current Liabilities					14,516	14,516	14,516	14,516
Total Non-Current Liabilities					14,516	14,516	14,516	14,516
TOTAL LIABILITIES	1,419,670	1,956,612			14,516	14,516	1,434,186	1,971,128
Net Assets								
Unrestricted Net Assets	-1,575,234	-1,120,122	2,646,319	2,959,789	3,354,234	2,411,797	4,425,319	4,251,464
Temporarily Restricted Net Assets	5,645	22,925	200,000	200,000	0	0	205,645	222,925
Permanently Restricted Net Assets					2,076,490	2,018,913	2,076,490	2,018,913
Total Net Assets	-1,569,589	-1,097,197	2,846,319	3,159,789	5,430,724	4,430,710	6,707,454	6,493,303
TOTAL LIABILITIES AND NET ASSETS	-149,919	859,415	2,846,319	3,159,789	5,445,240	4,445,226	8,141,640	8,464,430

Accompanying schedules are an integral part of this financial statement.

Statement of Financial Position
Period Ending: December 31, 2014

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2014	2013	2014	2013	2014	2013	2014	2013
Standard Schedules								
Schedule 1: Contributions Receivable Current								
Contributions Receivable-Past Years								
Allowance for Uncollectible-Past Years								
Contributions Receivable-Current Year	60,708	58,149			13,838	250	74,546	58,399
Discounted Contributions Receivable								
Allowance for Uncollectible-Current	-35,548	-1,933					-35,548	-1,933
Net Contributions Receivable Current	25,160	56,216			13,838	250	38,998	56,466
Schedule 2: Contributions Receivable Non-Current								
Contributions Receivable - Non-Current	5,790	18,120			25,000	37,158	30,790	55,278
Discounted Contributions Receivable								
Allowance for Uncollectible Non-Current	-405	-3,704					-405	-3,704
Net Contributions Receivable Non-Current	5,385	14,416			25,000	37,158	30,385	51,574
Schedule 3: Land, Buildings & Equipment								
Land, Buildings & Equipment-Non Camp			2,875,542	2,875,542			2,875,542	2,875,542
Accumulated Depreciation-Non Camp			-1,504,930	-1,445,237			-1,504,930	-1,445,237
Land, Buildings & Equipment-Camps			6,126,972	6,109,934			6,126,972	6,109,934
Accumulated Depreciation-Camps			-4,870,421	-4,616,614			-4,870,421	-4,616,614
Construction in Progress			58,008	4,108			58,008	4,108
Capital Leases								
Land, Buildings & Equipment			2,685,171	2,927,732			2,685,171	2,927,732
Schedule 4: Custodial Accounts								
National Fees & Subscriptions	239,511	211,640					239,511	211,640
Unit Deposits	59,567	53,507					59,567	53,507
Order of the Arrow and NESA	72,192	37,405					72,192	37,405
Other Custodial Accounts	31,524	19,184					31,524	19,184
Total Custodial Accounts	402,794	321,735					402,794	321,735
Schedule 5: Unrestricted Net Assets Designated								
Total Board Designated Net Assets								
Non-Designated Net Assets	-1,575,234	-1,120,122	2,646,319	2,959,789	3,354,234	2,411,797	4,425,319	4,251,464
Total Unrestricted Net Assets	-1,575,234	-1,120,122	2,646,319	2,959,789	3,354,234	2,411,797	4,425,319	4,251,464

End of Standard Schedules

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