

**Statement of Financial Position -
Period Ending: December 31, 2024**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2024	2023	2024	2023	2024	2023	2024	2023
Current assets:								
Cash	-40,258	537,362	214,892	124,054	161,767	16,314	336,401	677,730
Short-term investments	11,009	5,382					11,009	5,382
Accounts and notes receivable	13,000	43,751		34,509			13,000	78,259
Contributions receivable	4,675	2,125	63,410	63,410			68,085	65,535
Inventory	77,079	65,114					77,079	65,114
Interfund loans	-159,979	-159,979	-21,432	-21,432	181,411	181,411		
Deferred activity expense	12,522						12,522	
Deferred camp expense								
Deferred special event expense								
Prepaid expenses	22,031	28,283					22,031	28,283
Total current assets	-59,921	522,038	256,870	200,541	343,178	197,725	540,127	920,304
Noncurrent assets:								
Contributions receivable	1,700						1,700	
Unallocated asset acquisition								
Land, buildings and equipment			4,487,591	4,583,763			4,487,591	4,583,763
ROU assets-operating leases	504,101	504,101	24,959	24,959			529,060	529,060
Long-term investments					10,507,934	10,657,666	10,507,934	10,657,666
Other noncurrent assets					9,426	9,426	9,426	9,426
Total noncurrent assets	505,801	504,101	4,512,551	4,608,722	10,517,360	10,667,091	15,535,711	15,779,915
Total assets	445,880	1,026,139	4,769,421	4,809,263	10,860,538	10,864,816	16,075,838	16,700,219
Current liabilities:								
Accounts payable	58,433	42,996	6,085	25			64,518	43,021
Accrued expenses	-18,833	1,468		275			-18,833	1,743
Taxes and benefits withheld	-6,024	-3,717					-6,024	-3,717
Custodial accounts	188,199	231,432					188,199	231,432
Operating lease liab-current	71,413	71,413	11,088	11,088			82,501	82,501
Notes and mortgage payable	235,000	100,000					235,000	100,000
Deferred activity revenue	21,879	21,272					21,879	21,272
Deferred camp revenue	51,692	39,497					51,692	39,497
Deferred special event revenue								
Other deferred revenue	0	316,813	47,352	47,352			47,352	364,165
Other current liabilities								
Total current liabilities	601,760	821,175	64,525	58,740			666,285	879,915
Noncurrent liabilities:								
Long-term indebtedness	143,481	144,406					143,481	144,406
Op lease liab-noncurrent	463,504	463,504					463,504	463,504
Fin lease liab-noncurrent			14,351	14,351			14,351	14,351
Total noncurrent liabilities	606,985	607,909	14,351	14,351			621,337	622,261
Total liabilities	1,208,745	1,429,084	78,877	73,092			1,287,622	1,502,176
Net assets:								
Without donor restrictions	-900,178	-529,448	3,826,124	2,776,360	2,096,803	2,498,386	5,022,748	4,745,299
With donor restrictions	137,313	126,503	864,420	1,959,811	8,763,735	8,366,430	9,765,468	10,452,744
Total net assets	-762,865	-402,945	4,690,544	4,736,172	10,860,538	10,864,816	14,788,217	15,198,043
Total liabilities and net assets	445,880	1,026,139	4,769,421	4,809,263	10,860,538	10,864,816	16,075,838	16,700,219

Accompanying schedules are an integral part of this financial statement.

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Period Ending: December 31, 2024**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2024	2023	2024	2023	2024	2023	2024	2023
Standard schedules								
Schedule 1: Contributions Receivable Current								
Contributions Receivable-Past Years								
Allowance for Uncollectible-Past Years								
Contributions Receivable-Current Year	6,275	3,575	63,410	63,410			69,685	66,985
Discounted Contributions Receivable								
Allowance for Uncollectible-Current	-1,600	-1,450					-1,600	-1,450
Net Contributions Receivable Current	4,675	2,125	63,410	63,410			68,085	65,535
Schedule 2: Contributions Receivable Non-Current								
Contributions Receivable - Non-Current	1,700						1,700	
Discounted Contributions Receivable								
Allowance for Uncollectible Non-Current								
Net Contributions Receivable Non-Current	1,700						1,700	
Schedule 3: Land, Buildings & Equipment								
Land, Buildings & Equipment-Non Camp			332,949	332,949			332,949	332,949
Accumulated Depreciation-Non Camp			-94,456	-80,437			-94,456	-80,437
Land, Buildings & Equipment-Camps			11,055,933	10,994,994			11,055,933	10,994,994
Accumulated Depreciation-Camps			-7,411,531	-7,153,450			-7,411,531	-7,153,450
Construction in Progress			604,696	489,707			604,696	489,707
ROU assets-finance leases net								
Land, Buildings & Equipment			4,487,591	4,583,763			4,487,591	4,583,763
Schedule 4: Custodial Accounts								
National Fees & Subscriptions	-38,277	56,331					-38,277	56,331
Unit Deposits		-240						-240
Order of the Arrow and NESA	81,559	80,034					81,559	80,034
Other Custodial Accounts	144,916	95,307					144,916	95,307
Total Custodial Accounts	188,199	231,432					188,199	231,432
Schedule 5: Unrestricted Net Assets Designated								
Council General	-6,286,353	-6,286,353					-6,286,353	-6,286,353
Board Designated Trust 1	2,123,777	2,123,777					2,123,777	2,123,777
Fund B	4,200,000	4,200,000					4,200,000	4,200,000
Total Board Designated Net Assets	37,424	37,424					37,424	37,424
Non-Designated Net Assets	-937,602	-566,871	3,826,124	2,776,360	2,096,803	2,498,386	4,985,325	4,707,876
Total Unrestricted Net Assets	-900,178	-529,448	3,826,124	2,776,360	2,096,803	2,498,386	5,022,748	4,745,299

End of Standard Schedules

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