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| Abraham Lincoln Council - # 144 | | | | | | | | Boy Scouts of America |
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Statement of Financial Position

Period Ending: October 31, 2017

| | Operating Fund | | Capital Fund | | Endowment Fund | | Total of All Funds | |
|--|----------------|----------------|------------------|------------------|------------------|------------------|--------------------|-------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Current assets: | | | | | | | | |
| Cash | 30,539 | 15,655 | 1,317 | 1,300 | 1,895 | | 33,750 | 16,955 |
| Short-term investments | 492,541 | 408,703 | 118,713 | 121,904 | | | 611,254 | 530,607 |
| Accounts & notes receivable | 15,325 | 245 | | | | | 15,325 | 245 |
| Contributions receivable | 32,704 | 7,173 | | | | | 32,704 | 7,173 |
| Inventory | 102,926 | 98,953 | | | | | 102,926 | 98,953 |
| Interfund loans | | 57,822 | | | -15,300 | -57,822 | -15,300 | 0 |
| Deferred Activity Expense | 24,194 | 43,306 | | | | | 24,194 | 43,306 |
| Deferred camp expense | 1,515 | 1,517 | | | | | 1,515 | 1,517 |
| Deferred Special Event Expense | | | | | | | | |
| Prepaid expenses | 18,610 | 12,296 | -8,039 | | | | 10,571 | 12,296 |
| Total Current Assets | 718,353 | 645,670 | 111,991 | 123,204 | -13,405 | -57,822 | 816,940 | 711,051 |
| Noncurrent assets: | | | | | | | | |
| Contributions receivable | -100 | | | | | 200 | -100 | 200 |
| Unallocated asset acquisition | | | 2,913 | 3,892 | | | 2,913 | 3,892 |
| Land, buildings & equipment | | | 2,529,769 | 2,582,867 | | | 2,529,769 | 2,582,867 |
| Long-term investments | | | | | 7,510,134 | 7,250,354 | 7,510,134 | 7,250,354 |
| Total Non-Current Assets | -100 | | 2,532,683 | 2,586,759 | 7,510,134 | 7,250,554 | 10,042,717 | 9,837,313 |
| TOTAL ASSETS | 718,253 | 645,670 | 2,644,674 | 2,709,963 | 7,496,729 | 7,192,732 | 10,859,656 | 10,548,365 |
| Current liabilities: | | | | | | | | |
| Accounts payable | 1,074 | | 499 | | | | 1,573 | |
| Accrued expenses | 798 | 2,505 | | | | | 798 | 2,505 |
| Taxes & benefits withheld | 3,488 | 1,563 | | | | | 3,488 | 1,563 |
| Custodial accounts | 34,655 | 31,552 | | | | | 34,655 | 31,552 |
| Deferred activity revenue | 18,578 | 16,301 | | | | | 18,578 | 16,301 |
| Deferred camp revenue | 2,864 | 3,676 | | | | | 2,864 | 3,676 |
| Deferred special event revenue | | | | | | | | |
| Other deferred revenue | | | | | | | | |
| Other current liabilities | 477 | 477 | | | | | 477 | 477 |
| Total Current Liabilities | 61,934 | 56,074 | 499 | | | | 62,433 | 56,074 |
| Total Non-Current Liabilities | | | | | | | | |
| TOTAL LIABILITIES | 61,934 | 56,074 | 499 | | | | 62,433 | 56,074 |
| Net Assets | | | | | | | | |
| Unrestricted Net Assets | 27,284 | -32,572 | 2,474,484 | 2,530,462 | | | 2,501,767 | 2,497,890 |
| Temporarily Restricted Net Assets | 629,036 | 622,168 | 169,691 | 179,501 | | | 798,727 | 801,669 |
| Permanently Restricted Net Assets | | | | | 7,496,729 | 7,192,732 | 7,496,729 | 7,192,732 |
| Total Net Assets | 656,320 | 589,596 | 2,644,175 | 2,709,963 | 7,496,729 | 7,192,732 | 10,797,223 | 10,492,291 |
| TOTAL LIABILITIES AND NET ASSETS | 718,253 | 645,670 | 2,644,674 | 2,709,963 | 7,496,729 | 7,192,732 | 10,859,656 | 10,548,365 |
| Accompanying schedules are an integral part of this financial statement. | | | | | | | | |

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| Abraham Lincoln Council - # 144 | | | | | | | | | Boy Scouts of America |
|---------------------------------|--|--|--|--|--|--|--|--|-----------------------|

Statement of Financial Position

Period Ending: October 31, 2017

| | Operating Fund | | Capital Fund | | Endowment Fund | | Total of All Funds | |
|---|----------------|----------------|-------------------------------------|------------------|----------------|------------|--------------------|------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Standard Schedules | | | | | | | | |
| Schedule 1: Contributions Receivable Current | | | | | | | | |
| Contributions Receivable-Past Years | | | | | | | | |
| Allowance for Uncollectible-Past Years | | | | | | | | |
| Contributions Receivable-Current Year | 37,714 | 12,316 | | | | | 37,714 | 12,316 |
| Discounted Contributions Receivable | | | | | | | | |
| Allowance for Uncollectible-Current | -5,010 | -5,143 | | | | | -5,010 | -5,143 |
| Net Contributions Receivable Current | 32,704 | 7,173 | | | | | 32,704 | 7,173 |
| Schedule 2: Contributions Receivable Non-Current | | | | | | | | |
| Contributions Receivable - Non-Current | -100 | | | | | 200 | -100 | 200 |
| Discounted Contributions Receivable | | | | | | | | |
| Allowance for Uncollectible Non-Current | | | | | | | | |
| Net Contributions Receivable Non-Current | -100 | | | | | 200 | -100 | 200 |
| Schedule 3: Land, Buildings & Equipment | | | | | | | | |
| Land, Buildings & Equipment-Non Camp | | | 1,056,707 | 1,049,659 | | | 1,056,707 | 1,049,659 |
| Accumulated Depreciation-Non Camp | | | -319,988 | -297,756 | | | -319,988 | -297,756 |
| Land, Buildings & Equipment-Camps | | | 3,378,873 | 3,348,877 | | | 3,378,873 | 3,348,877 |
| Accumulated Depreciation-Camps | | | -1,585,822 | -1,517,914 | | | -1,585,822 | -1,517,914 |
| Construction in Progress | | | | | | | | |
| Capital Leases | | | | | | | | |
| Land, Buildings & Equipment | | | 2,529,769 | 2,582,867 | | | 2,529,769 | 2,582,867 |
| Schedule 4: Custodial Accounts | | | | | | | | |
| National Fees & Subscriptions | 124 | 2,583 | | | | | 124 | 2,583 |
| Unit Deposits | 27,941 | 22,523 | | | | | 27,941 | 22,523 |
| Order of the Arrow and NESA | 4,993 | 6,346 | | | | | 4,993 | 6,346 |
| Other Custodial Accounts | 1,597 | 100 | | | | | 1,597 | 100 |
| Total Custodial Accounts | 34,655 | 31,552 | | | | | 34,655 | 31,552 |
| Schedule 5: Unrestricted Net Assets Designated | | | | | | | | |
| Total Board Designated Net Assets | | | | | | | | |
| Non-Designated Net Assets | 27,284 | -32,572 | 2,474,484 | 2,530,462 | | | 2,501,767 | 2,497,890 |
| Total Unrestricted Net Assets | 27,284 | -32,572 | 2,474,484 | 2,530,462 | | | 2,501,767 | 2,497,890 |
| End of Standard Schedules | | | ----- End of Statement ----- | | | | | |