

**Affidavit and Revenue Certification**  
Southeast Louisiana Council  
Boy Scouts of America  
Jefferson Parish  
Metairie, LA (City), State

ENTITY NAME

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

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Personally came and appeared before the undersigned authority, Don Ellis (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Southeast LA Council, Boy Scouts of America (entity name) as of December 31, 2011, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable) N/A  
In addition, \_\_\_\_\_, (officer name), who, duly sworn, deposes and says that \_\_\_\_\_ (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 2011, and accordingly, is not required to have an audit for the previously mentioned year.

Don Ellis  
Officer Signature

Sworn to and subscribed before me this 30 day of March, 2012.

Harold A. Buchler, Jr.  
NOTARY PUBLIC

HAROLD A. BUCHLER, JR.  
NOTARY PUBLIC  
JEFFERSON PARISH, LOUISIANA  
MY COMMISSION IS FOR LIFE  
NOTARY ID 12197

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Officer's Name \_\_\_\_\_  
Officer's Title \_\_\_\_\_  
Address \_\_\_\_\_  
Phone/Fax/E-mail \_\_\_\_\_

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date APR 11 2012

Please return the completed form by March 31 to Office of Legislative Auditor - Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397

Southeast Louisiana Council  
Statement of Financial Position  
For the Period Ending 12/31/2011

Assets	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
	2011	2010	2011	2010	2011	2010	2011	2010
<b>Current Assets</b>								
1 Cash	1,107,470	1,319,491	65,788	240,024	68,026	43,006	1,241,283	1,602,521
2 Short Term Investments	257,723						257,723	
3 Accounts and Notes Receivable	12,001	10,396	250		5,941	3,750	18,191	14,146
4 Pledges Receivable	84,934	141,083			12,100		97,034	141,083
5 Inventories	21,555	14,138					21,555	14,138
6 Interfund Loans		100,000				-100,000		
7 Prepaid Expense	38,353	33,698			39,182	82,362	77,535	116,060
8 Total Current Assets	1,522,036	1,618,807	66,037	240,024	125,249	29,119	1,713,322	1,887,949
<b>Noncurrent Assets</b>								
9 Land, Building, and Equipment			2,179,180	2,207,082			2,179,180	2,207,082
10 Long-Term Investments					3,236,765	3,399,924	3,236,765	3,399,924
11 Total Noncurrent Assets			2,179,180	2,207,082	3,236,765	3,399,924	5,415,945	5,607,006
12 Total Assets	1,522,036	1,618,807	2,245,217	2,447,105	3,362,014	3,429,043	7,129,267	7,494,955
<b>Liabilities and Net Assets</b>								
<b>Current Liabilities</b>								
13 Accounts Payable	59,671	103,084			6,506	14,189	66,177	117,273
14 Accrued Expenses	3,464	-702					3,464	-702
15 Payroll Taxes Withheld	7,250	6,381					7,250	6,381
16 Custodian Accounts	106,825	99,801			11,744	11,744	118,568	111,545
17 Deferred Activity Income	6,500	762					6,500	762
18 Deferred Camp Income	1,080	580					1,080	580
19 Deferred Other Income						3,613		3,613
20 Other Current Liabilities	-441	221					-441	221
21 Total Current Liabilities	184,349	210,127			18,250	29,546	202,599	239,673
22 Total Noncurrent Liabilities								
23 Total Liabilities	184,349	210,127			18,250	29,546	202,599	239,673
<b>Net Assets</b>								
24 Unrestricted Net Assets	1,245,814	1,225,661	2,178,932	2,220,727	2,972,928	3,062,337	6,397,674	6,508,725
25 Temp. Restricted Net Assets	91,873	183,019	66,285	226,378	44,665	42,489	202,823	451,886
26 Perm. Restricted Net Assets					326,171	294,671	326,171	294,671
27 Total Net Assets	1,337,687	1,408,680	2,245,217	2,447,105	3,343,764	3,399,497	6,926,668	7,255,282
28 Total Liabilities and Net Assets	1,522,036	1,618,807	2,245,217	2,447,105	3,362,014	3,429,043	7,129,267	7,494,955

-- End of report --

Description	Operating Fund Fund #1			Year to Date			Current Yr. Budget
	Budget	Current Period Actual	Last Year	Budget	Actual	Last Year	
<b>Support and Revenue</b>							
<b>Direct Support</b>							
1 Friends of Scouting - Gross	10,000	7,618	3,165	536,000	461,056	451,338	536,000
2 Less Provision for Uncollectible	-1,200	-15,612	-42,095	-63,000	-70,025	-90,293	-63,000
3 Net Friends of Scouting	8,800	-7,994	-38,929	473,000	391,031	361,044	473,000
4 Project Sales	1,975	2,352		46,000	37,576	1,850	46,000
5 Special Events - Gross	113,251	6,340	24,555	387,600	364,902	305,337	387,600
6 Less Cost of Direct Benefit	-5,000	-40,532	-18,013	-86,900	-77,352	-78,538	-86,900
7 Net Special Events	108,251	-34,192	6,542	300,700	287,550	226,799	300,700
8 Legacies and Bequests		329,338	329,338	5,000	329,338	331,811	5,000
9 Foundations and Trusts	29,628	-301,893	-301,893	355,338			355,338
10 Other Direct Support	261		4,000	13,000	4,450	7,645	13,000
11 Total Direct Support	148,915	-12,389	-943	1,193,038	1,049,946	929,149	1,193,038
<b>Indirect Support</b>							
12 United Ways	19,070	33,069	-10,180	228,653	225,955	185,356	228,653
13 Total Indirect Support	19,070	33,069	-10,180	228,653	225,955	185,356	228,653
<b>Revenue</b>							
14 Sale of Supplies - Gross	3,943	2,163	2,566	43,400	36,263	43,979	43,400
15 Less Cost of Goods Sold						-1,868	
16 Net Sale of Supplies	3,943	2,163	2,566	43,400	36,263	42,111	43,400
17 Product Sales - Gross	104,159	55,191	649,288	885,000	566,351	771,090	885,000
18 Less Cost of Goods Sold	-183,445	-24,999	-194,835	-269,425	-178,637	-227,801	-269,425
19 Less Commissions Paid	-352,100	-167,599	-284,623	-352,100	-167,463	-284,609	-352,100
20 Net Product Sales	-431,386	-137,407	169,830	263,475	220,252	258,680	263,475
21 Investment Income	600	493	551	7,200	6,491	9,888	7,200
22 Camping Revenue	35,750	22,620	21,407	268,100	240,031	261,640	268,100
23 Activity Revenue	10,003	12,359	4,101	192,207	150,518	304,230	192,207
24 Other Revenue	1,156	15,453	14,132	16,575	24,509	30,780	16,575
25 Total Revenue	-379,934	-84,320	212,587	790,957	678,063	907,330	790,957
<b>Net Assets Released From Restrictions</b>							
26 Reclass Friends of Scouting				150,000	151,159	120,264	150,000
27 Reclass Special Events			1,500			1,500	
28 Reclass Foundations		1,781			27,251		
29 Reclass Other Direct		15,278	3,021		90,427	3,021	
30 Reclass United Way		4,882	41,114		4,882	71,192	
Total Reclassification of Net Assets		21,941	45,636	150,000	273,719	195,978	150,000
31 Total Support and Revenue	-211,949	-41,698	247,100	2,362,648	2,227,683	2,217,813	2,362,648

Description	Operating Fund #1			Year to Date			Current Yr. Budget
	Budget	Actual	Last Year	Budget	Actual	Last Year	
<b>Expenses</b>							
<b>Employee Compensation</b>							
32 Salaries	84,474	86,010	74,659	1,046,963	1,010,907	932,141	1,046,963
33 Employee Benefits	16,555	16,037	13,982	198,528	187,555	161,173	198,528
34 Payroll Taxes	7,241	6,655	5,243	88,712	82,479	76,093	88,712
35 Employee Related Expenses			1,286	18,500		42,939	18,500
36 Total Employee Compensation	108,270	108,702	95,170	1,352,703	1,280,940	1,212,345	1,352,703
<b>Other Expenses</b>							
37 Professional Fees	125			43,500	41,958	63,263	43,500
38 Supplies	18,486	16,618	10,274	244,482	208,752	285,693	244,482
39 Telephone	2,161	2,081	2,207	26,050	21,840	23,629	26,050
40 Postage and Shipping	749	460	1,787	17,858	10,960	15,049	17,858
41 Occupancy	25,403	24,332	20,075	231,043	232,802	277,916	231,043
42 Rental and Maintenance of Equipment	3,723	2,894	3,336	50,280	38,170	52,714	50,280
43 Printing and Publications			334	42,552	35,999	34,168	42,552
44 Travel	6,287	8,239	7,971	77,535	76,350	102,940	77,535
45 Conferences and Meetings	2,136	489	255	46,150	38,419	32,004	46,150
46 Specific Asst. to Individuals	2,537	8,154	2,308	34,430	61,817	20,618	34,430
47 Recognition Awards	44,826	20,639	30,477	92,229	54,153	74,724	92,229
48 Insurance	3,730	4,832	4,476	57,556	62,726	50,813	57,556
49 Other Expense	975	12,850	6,401	13,350	23,121	44,666	13,350
50 Charter and National Service Fees				30,362	30,362	29,735	30,362
51 Total Other Expenses	111,138	101,588	89,901	1,007,377	937,427	1,107,932	1,007,377
52 Total Expenses	219,408	210,290	185,071	2,360,080	2,218,367	2,320,277	2,360,080
53 Inc (Dec) in Unrestricted Net Assets	-431,357	-251,989	62,028	2,568	9,316	-102,464	2,568
54 Unrestricted Net Assets, Beg. of Year					1,225,661	1,399,984	
55 Transfers			502,193			-54,169	
56 Adjustments to Net Assets					10,837	-17,690	
57 Unrestricted Net Assets, End of Period					1,245,814	1,225,661	

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