

# Fiscal Concepts

March 14, 2024

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# Objectives

- Provide training on topics important to local council fiscal managers:
  - PeopleSoft user helps
  - Fiscal management tools
  - Understanding the “why” not just the “how”



# Today's Session

## PeopleSoft time

- Beginning of the year tasks
  - Time Study Journal
  - Moving pledge receivable balances
  - Managing the BSA Tree Manager

## Fiscal Management moment

- Understanding “functional” expense recording



# Time Study Journal in PeopleSoft

- The process used to allocate general expenses to program, management or fundraising for functional expense reporting requires the council to conduct a time study.
- Results of the time study will give you the percentage of staff time spent on Program, Management and Fundraising.
- All expenses recorded with a 99-class code are then allocated based on this time study result.



# Time Study Journal In PeopleSoft

- There are two statements that report functional expense information, Statement of Activities and Changes in Net Assets and the Statement of Functional Expense.
- To run these reports correctly, the percentage numbers for time study must be entered into the GL system on an annual basis. To
- Make sure the accounting period is open before entering the time study for that year. You will want to select a journal date of January 1st for this journal



## Create/Update Journal Entries

1. Add a New Value Tab
2. Enter Business Unit
3. Journal ID of your choice
4. Journal date Jan 1 of affected year.
5. Click "Add"

The screenshot shows the 'Create/Update Journal Entries' page. At the top is a breadcrumb trail: Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries. Below this is the page title 'Create/Update Journal Entries'. A horizontal bar contains two tabs: 'Find an Existing Value' and 'Add a New Value'. A red box and the number '1' highlight the 'Add a New Value' tab. Below the tabs are three input fields: 'Business Unit:' with a dropdown menu showing 'L' and a search icon (numbered '2'), 'Journal ID:' with a text box containing '2019\_TIME%' (numbered '3'), and 'Journal Date:' with a date picker showing '1/1/2019' (numbered '4'). At the bottom is an 'Add' button, which is highlighted with a red box and the number '5'. At the very bottom of the page, the breadcrumb trail is repeated: Find an Existing Value | Add a New Value.



## Header tab

Enter the description as 20xx Council Time Study

Then Click on the Lines tab

Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header | Lines | Totals | Errors | Approval

Unit: L 544      Journal ID: 2019\_TIME%      Date: 01/01/2019

Long Description: 2019 Council Time Study

\*Ledger Group: ACTUALS      Adjusting Entry: Non-Adjusting Entry

Ledger:      Fiscal Year: 2019

\*Source: GJ      Period: 1

Reference Number:      ADB Date: 01/01/2019

Journal Class:       Auto Generate Lines

Transaction Code: GENERAL       Save Journal Incomplete Status

SJE Type:       Autobalance on 0 Amount Line

[Currency Defaults: USD / CRRINT / 1](#)

[Attachments \(0\)](#)

[Reversal: Do Not Generate Reversal](#)

Save    Notify    Refresh    Add    Update/Display

Header | Lines | Totals | Errors | Approval



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# Lines Tab

1. Click on the link "Templates List"

Navigation: Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header | **Lines** | Totals | Errors | Approval

Unit: L 1000      Journal ID: 2019\_TIME%      Date: 01/01/2019  
[Change Values](#)

[Template List](#) **1**      \*Process: Edit Journal      [Process](#)

InterIntraUnit

▼ Lines      Personalize | Find | |

Select	Line	Unit	Ledger	Fund	Dept	Account	Product	Project	Class	Affiliate	Currency
<input type="checkbox"/>	1	L 1000	ACTUALS								USD

Lines to add:  [+](#) [-](#) [x](#)

▼ Totals      Personalize | Find | | | |

Unit	Total Lines	Total Debits	Total Credits	Journal Status
L 1000	1	0.00	0.00	

[Save](#) [Notify](#) [Refresh](#)      [Add](#) [Update/Display](#)

Header | Lines | Totals | Errors | Approval





# Journal Entry Template List

1. Un-Check any of the options in the Journal Entry Template (Such as Standard)
2. Check the "Time Study" boxes as shown.
3. Un-Check any of the Chartfield options in the Journal Line Copy Down
4. Check the "Time Study" selection
5. Click "OK" to Save. NOTE: The default will return when you are through with this journal.

Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

**Journal Entry Template List**

Journal Entry Template - Show Journal Line Grid Columns

Selected	Template Type	Template ID	Default	Unit	Ledger	Speed Type
<input type="checkbox"/> 1	All	STANDARD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	All	LOCAL	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> 2	All	TIMESTUDY	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Journal Line Copy Down - Copy Journal Line Columns to New Lines

Selected	Action	Template Type	Copy Down ID	Default	Unit	Le
<input type="checkbox"/> 3		All	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/> 4		All	TIMESTUDY	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

5

OK Cancel Refresh



Click on the plus sign "Lines to add:"

## Add lines to journal

Need a total of three lines.

Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header | **Lines** | Totals | Errors | Approval

Unit: L | Journal ID: 2010\_TIME% | Date: 01/01/2010

[Template List](#) | [Change Values](#)

Inter/Intra Unit | \*Process: Edit Journal | Process

▼ Lines Personalize | Find | List

Select	Line	Unit	Ledger	Account	Stat Amt	Journal Line Description
<input type="checkbox"/>	1	L	ACTUAL S			

Lines to add: 1 **+** -

▼ Totals Personalize | Find | View All | End | 1 of 1 | List

Unit	Total Lines	Total Debits	Total Credits	Journal Status
L	1	0.00	0.00	H

Save | Notify | Refresh | Add | Update/Display

Header | Lines | Totals | Errors | Approval



# Enter Values

Notice because of this template the normal chart-field options are gone.

2. Select Account "PROG" and enter the "Stat Amt" from the Time Study for Program.

3. Select Account "MNGMT" and enter the "Stat Amt" from the Time Study for Management.

4. Select Account "FUNDR" and enter the "Stat Amt" from the Time Study for Fundraising.

5. BE SURE THAT THE TOTAL OF THE THREE VALUES IS 100.00 (100%)

6. Save your Journal.

7. Edit and Post as any other Journal

Unit: L:001 Journal ID: 2019\_TIME% Date: 01/01/2019

Template List

InterIntralUnit \*Process: Edit Journal Process

Select	Line	Unit	Ledger	Account	Stat Amt	Journal Line Description
<input type="checkbox"/>	1	L:001	ACTUALS	PROG	85.00	Program Time Study Percentage
<input type="checkbox"/>	2	L:001	ACTUALS	MNGMT	5.00	Management Time Study Percent
<input type="checkbox"/>	3	L:001	ACTUALS	FUNDR	10.00	Fundraising Time Study Percent

Lines to add: 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status
L:001	3	0.00	0.00	

Save Notify Refresh Add Update/Display



# Moving Pledge Receivable Balances



# Needs to be done in PeopleSoft

Beginning of the year in PeopleSoft, these GL transactions required:

- Journal entry to move balances to new accounts
- Run a Posted detail in PS and Pledge Receivable report in CRM

Contribution - Pledges

- 130# (CR) to 132# (DR) (move from current year to prior)
- 133# (CR) to 130# (DR) (move from future to current)
- Allowance
- 137# (DR) to 138# (CR) (move current to prior)
- 139# (DR) to 137# (CR) (move future to current)



# GL Accounts

## Prior Year

132# is your Contributions Receivable Prior year account. This is populated with pledges you expect to be paid late after you close your books(GJ from 130#).

- Check to see that the prior year pledge receivable and allowance accounts are zero. (132# and 138#)
- If not, the account should be close out.
- The remaining uncollectible pledges are written off. Prior year write-offs are charged to account 9432 (Uncollectible Pledges written off) or 4002 (Contributions – Prior year).



# Managing your Tree



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# BSA Tree Manager

- PeopleSoft account rules and reporting is controlled by Tree Manager
- The tree setup is defined by the council with one exception
  - Deferred Tree
    - Used for monthly allocation process
    - List all projects in months where they are deferred





# BSA Tree Manager

- Navigation
- Main Menu – BSA – Local Council Updates

Favorites ▾ Main Menu ▾ > BSA ▾ > Local Council Updates ▾ > BSA Tree Manager

ORACLE

BSATREEMGR

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Tree Create New Tree

▼ Search Criteria

Search by: Tree Name ▾ begins with L###

Search Advanced Search



# BSA Tree Manager

- L### then "search"

Favorites > Main Menu > BSA > Local Council Updates > BSA Tree Manager

ORACLE

### BSATREEMGR

Enter any information you have and click Search. Leave fields blank for a list of all values.

[Find an Existing Tree](#) [Create New Tree](#)

▼ Search Criteria

Search by:  begins with

[Search](#) [Advanced Search](#)


#### Search Results

View All First 1 of 1 Last

Tree Name	SetID	Set Control Value	Effective Date	Tree Branch	Description	Category	Valid Tree
L4 PROJECTS	L400	(blank)	01/01/1900	(blank)	L400 Projects	DEFAULT	Valid



# BSA Tree Manager

Navigation: Favorites ▾ Main Menu ▾ > BSA ▾ > Local Council Updates ▾ > BSA Tree Manager 

**ORACLE**

## Tree Manager

SetID

Effective Date 01/01/1900

Last Audit Valid Tree



Status Active












Tree Name


---

Save As Close    Tree Definition Display Options Print Format Export to PDF

---


Collapse All | Expand All    Find    First Page  8 of 209  Last Page

-  ALL - All Projects   
-  CAMPS - CAMPS
-  PROGRAM ACTIVITIES - Program Activities
-  HIGH ADVENTURE - High Adventure Activities
-  STORES - Stores and Office
-  COUNCIL - Council
-  DISTRICTS - District
-  DEFERRED - Deferred Project Codes

 Notify



# BSA Tree Manager


Favorites ▾ Main Menu ▾ > BSA ▾ > Local Council Updates ▾ > BSA Tree Manager 

ORACLE


## Tree Manager

SetID  Last Audit Valid Tree  
Effective Date 01/01/1900 Status Active  
Tree Name \_PROJECTS  Projects

Save As Close Tree Definition Display Options Print Format Export to PDF

Collapse All | Expand All Find First Page  4 of 194 Last Page 

-  ALL - All Projects   
- ALL CAMPS - all camps
- ACTIVITIES - Activities
- DEFERRED - Deferred Project Codes

 Notify



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# BSA Tree Manager

Favorites Main Menu > BSA > Local Council Updates > BSA Tree Manager

ORACLE

### Tree Manager

SetID L311      Last Audit Valid Tree  
Effective Date 01/01/1900      Status Active  
Tree Name L311\_PROJECTS      L311 Projects

---

Save As Close      Tree Definition Display Options Print Format Export to PDF

---

[ALL](#) > DEFERRED

[Collapse All](#) | [Expand All](#)      Find      First Page 16 of 194 Last Page

- ALL - All Projects
  - ALL CAMPS - all camps
  - ACTIVITIES - Activities
  - DEFERRED - Deferred Project Codes:**
    - 12-DEC-DEFERRED - Dec Deferred Projects
    - 11-NOV-DEFERRED - Nov Deferred Projects
    - 10-OCT-DEFERRED - Oct Deferred Projects
    - 01-JAN-DEFERRED - Jan Deferred Projects
    - 02-FEB-DEFERRED - Feb Deferred Projects
    - 03-MAR-DEFERRED - Mar Deferred Projects
    - 04-APR-DEFERRED - Apr Deferred Projects
    - 05-MAY-DEFERRED - May Deferred Projects
    - 06-JUN-DEFERRED - Jun Deferred Projects
    - 07-JUL-DEFERRED - Jul Deferred Projects
    - 08-AUG-DEFERRED - Aug Deferred Projects
    - 09-SEP-DEFERRED - Sept Deferred Projects

Notify

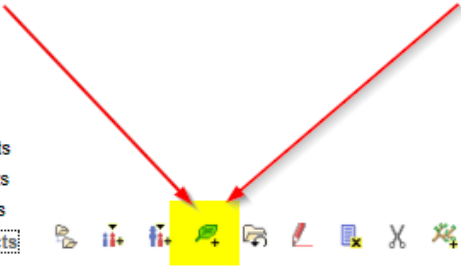


# BSA Tree Manager

ALL > DEFERRED > 01-JAN-DEFERRED

Collapse All | Expand All Find First Page 44 of 194 Last Page

- ALL - All Projects
  - ALL CAMPS - all camps
  - ACTIVITIES - Activities
  - DEFERRED - Deferred Project Codes
    - 12-DEC-DEFERRED - Dec Deferred Projects
    - 11-NOV-DEFERRED - Nov Deferred Projects
    - 10-OCT-DEFERRED - Oct Deferred Projects
    - 01-JAN-DEFERRED - Jan Deferred Projects**
      - [010] - SILVER BEAVER
      - [017] - WOODBADGE
      - [022] - COUNCIL PINWOOD DERBY
      - [023] - EASTER EGGSTRAVAGANZA
      - [034] - CUB RESIDENT CAMP
      - [040] - WEBELOS CAMP
      - [067] - EAGLE SCOUT DINNER
      - [074] - JAMBOREE 2023
      - [133] - PHILMONT 2023
      - [201] - Summer Camp
      - [223] - RELIGIOUS EMBLEMS RETREAT
      - [262] - SPRING BLAST
      - [407] - SPOOKTACULAR
      - [432] - CAMP DRONE PROJECT
      - [810] - LOESS HILLS DINNER
      - [811] - LOESS HILLS DAY CAMP
      - [813] - LOESS HILLS CAMPOREE
      - [815] - LOESS HILLS PINWOOD DERBY



# Functional Expense Report

- One of four required statements for the audit
  - Statement of Financial Position
  - Statement of Activities and Net Assets
  - Statement of Cash Flows
  - Statement of Functional Expenses



# Functional Expense Report

- Statement of Functional Expense
- Run at end of year
- Shows all expenses of corporation by function:
  - Program
  - Management & General
  - Fundraising
- Most Important Report a council has due to relevance to the annual 990 filing





# Functional Expense

- BSA Account Number
- #-#####-###-##
- Fund – Account – Project – Class



# Functional Expenses – Class Code

- Program
  - 20 – Activities
  - 21 – Camping
  - 25 – Program
- Management and General – 50
- Fundraising – 70
- Unallocated Expenses – 99
  - Allocated on report by “annual” Time Study



Take Any Council ###						Boy Scouts of America	
<b>Statement of Functional Expenses</b>							
<b>Unallocated</b>							
Period Ending: December 31, 2014							
<b>Funds 1-3</b>							
FASB18	----- Support Services -----						
	<b>Program</b>	<b>Management</b>	<b>Fundraising</b>	<b>Total Support</b>	<b>Unallocated</b>	<b>Total Expenses</b>	
<b>Expenses:</b>	<b>Services</b>	<b>&amp; General</b>		<b>Services</b>	<b>Expenses</b>	<b>2014</b>	<b>2013</b>
<b>Employee compensation</b>							
<b>Total other expenses</b>	437,935	19,943	11,094	31,037	298,321	767,294	910,366
<b>Expenses before depreciation</b>	562,380	19,943	11,094	31,037	1,050,562	1,643,979	1,856,793
Depreciation expense	71,539				11,650	83,188	82,659
<b>Total functional expenses</b>	633,919	19,943	11,094	31,037	1,062,211	1,727,167	1,939,452
<b>% of Expenses by function</b>	36.7%	1.2%	0.6%	1.8%	61.5%		
<b>Time study percentages</b>	93.51	3.15	3.34				



Take Any Council ###							Boy Scouts of America	
		<b>Statement of Functional Expenses</b>						
		<b>Allocated by Function</b>						
		Period Ending: December 31, 2014						
<b>Funds 1-3</b>								
FASB18		----- Support Services -----						
		<b>Program Services</b>	<b>Management &amp; General</b>	<b>Fundraising</b>	<b>Total Support Services</b>	<b>Total Expenses</b>		
<b>Expenses</b>						<b>2014</b>	<b>2013</b>	
Employee compensation:								
Expenses before depreciation		1,544,760	53,036	46,183	99,219	1,643,979	1,856,793	
Depreciation expense		82,432	367	389	756	83,188	82,659	
<b>Total functional expenses</b>		<b>1,627,192</b>	<b>53,402</b>	<b>46,572</b>	<b>99,975</b>	<b>1,727,167</b>	<b>1,939,452</b>	
% of Total expenses by function *		94.21%	3.09%	2.70%	5.79%	100.00%		
<b>Time study percentages</b>		<b>93.51</b>	<b>3.15</b>	<b>3.34</b>				
* Percentage figures after combining allocated and unallocated expenses								



# Next Session

Thursday, April 11, 2024  
10:00 am & 2:00 pm CT



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# Finance Impact website

- <http://scouting.org/financeimpact>
  - Council Administration page
  - BSA Fiscal Concepts Forum page



## COUNCIL SUPPORT

[Council Management Support](#) ▾

[Council Funding and Finance](#) ▲

[Financial Planning](#)

[Funding The Council](#)

[Council Administration](#)

[Local Council Financial Audits](#)

[Back Office Business Solutions](#)

# Council Administration

The sections below provide tools for Council staff to assist them in the proper management of their Council. This is designed for staff use but may provide detailed information to volunteers interested in the particular topics.

[Accountable Plan Template](#)

[Council Office Procedures](#)

[Council Stewardship Policies](#)

[FASB Accounting Changes and the BSA – new for 2018](#)

[Fiscal Management Procedures for Stewardship](#)

[Fiscal Policies and Procedures for BSA Units – Updated May 2023](#)

– – [BSA Units PayPal and Venmo Reporting Update](#)

[Interpreting Financial Statements](#)

[Life Insurance Imputed Calculation](#)

[Local Council Accounting Manual](#)

[Local Council Financial Audit Tools](#)

[New York Conflict of Interest Policy](#)—Updated March 2014

[New York Conflict of Interest Policy](#)—March 2014

[Records Retention Policy](#)– Updated January 2019

[Presentation: Fringe Benefits: Employer-Provided Vehicles and Group-Term Life Insurance](#) – Uploaded April 2014

[Record Camp Card Transactions](#)—PeopleSoft

[Record Product Sales in General Ledger](#)

[Time Study Forms](#)

[Blackbaud CRM Resources](#)

[BSA Fiscal Concepts Forum](#)

[PeopleSoft Support](#)



# Member Care

- Phone 972-580-2489
- <http://membercare.scouting.org>
  - Creating an incident directly in JIRA







# Welcome to the National IT Service Catalog

We value your feedback. [Click Here](#)

[My Open Tickets](#) | [My Closed Tickets](#) | [Knowledge Base](#) | [Report Security Issue](#) | [Report Phishing Attempt](#) | [Password Reset](#) | [Office365](#) | [HR Gateway](#) | [MyBSA](#)

## Announcements & Updates



### Search the Service Catalog

Use the Search Bar at the top of this site to search for the correct ticket type or to search knowledge.



### Service Catalog Update

A new form has been created to make adding or removing Scout Executive Designees and System Admins easier. Scout Executives can submit up to 3 requests on a single form.



### Andy the Chatbot

January 16, 2024, the new and improved Andy was introduced. To reach out to Andy for Assistance, please click on the 'Andy the Chatbot' link on the right.

## IT Online Service Catalog



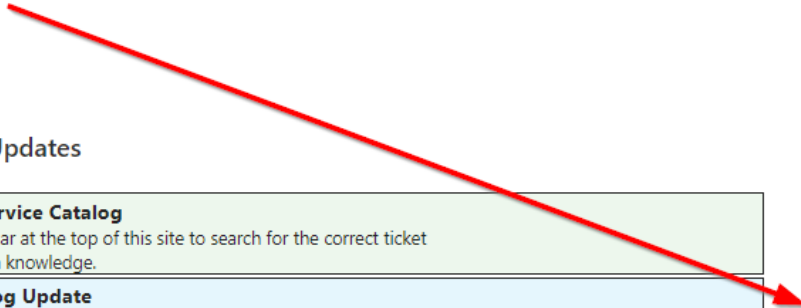
I am a National Employee



I am a Council Employee





Andy the Chatbot




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## Service Categories


 Accounts & Passwords


 BSA Applications (Operations)

 BSA Applications (Program)

 Email, Communication & Collaboration

 Network Services

 Security Services

 Hardware & Software

 General Assistance

## Welcome to the National Online Support Center Service Catalog.

This service catalog is a detailed list of services provided by the Information Services Group.

*Each service will have the following information:*

- A brief description
- How to request support
- Links to additional knowledge or training
- Highlighted Frequently Asked Questions

To go directly to the knowledge base, [click here](#).









If there is something we can do to make this service catalog better, please let us know; [click here](#).

[All Council Services](#)



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## Service Categories

-  Accounts & Passwords
-  BSA Applications (Operations)
-  BSA Applications (Program)
-  Email, Communication & Collaboration
-  Network Services
-  Security Services
-  Hardware & Software
-  General Assistance

## General Assistance

The General Assistance option should be used when the issue or question isn't Catalog.

When possible, open a ticket by selecting the service from the Service Catalog Request link. Doing so will ensure all the necessary information is collected and quickly routed.

Tickets opened using the general assistance option go into the general queue in the order received.

**[Open A Request](#)**





## General Assistance



The General Assistance option should be used when the issue or question isn't found in the Service Catalog.

When possible, open a ticket by selecting the service from the Service Catalog and use the "Open A Request" link. Doing so will ensure all the necessary information is collected and the ticket can be quickly routed to the right department/team.

Tickets opened using the General Assistance option, go into the general queue and are answered in the order received.


Hi, Don. When you submit this form, the owner will see your name and email address.

\* Required


1. **Description** \* 

A brief description of your problem.





1. **Description** \*   
A brief description of your problem.

Enter your answer 1

2. **Application** \*   
If you are needing assistance with an application, please enter application below (Example: Blackbaud, Peoplesoft, Membership, Adobe, etc.) (optional)

Enter your answer 2

3. **Attachment(s)** (Non-anonymous question)   
(optional)

 Upload file 3

File number limit: 10 Single file size limit: 10MB Allowed file types: Word, Excel, PPT, PDF, Image, Video, Audio

**Submit** 4

# Fill in the Boxes – Add an Attachment

CLICK - Submit

# Fiscal Management Training

- In person at National Service Center
  - March 5-7, 2024
  - April 23-25, 2024
  - June 25-27, 2024
  - August 20-22, 2024
  - October 22-24, 2024



# QUESTIONS?

Feel free to unmute and ask....

# ANSWERS...



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