

# Council Sustainability Data Sheet

Council Name \_\_\_\_\_ Council No. \_\_\_\_\_

Council Headquarters city/state \_\_\_\_\_

## Instructions for Completing This Form

1. Gather the required information for the council. This information should be obtained from your membership dashboard, your camp attendance records, and your council financial data.
2. **When entering data - please do not enter the numbers with commas** (it is done automatically) - when completed send to your National Reviewer and NCAP@scouting.org.

Question	2021	2022	2023	2024	Explanation
<b>COUNCIL FINANCE</b>					
1. What is the council's operating fund unrestricted net asset-to-operating expenses ratio?					Provided from your council's financial data.
2. What is the rate of growth of the council's direct support over the prior year?					Provided from your council's financial data.
3. What is the council's operating fund—total support and revenue?					Council's year-end Comparative Statement of Budgeted Operations—Unrestricted. See the Total Support and Revenue line in the Year to Date/Actual column. The number in the next column to the right will provide the number for the prior year.
4. What is the council's operating fund—total expenses?					Council's year-end Comparative Statement of Budgeted Operations—Unrestricted. See the Total Expenses line in the Year to Date/Actual column. The number in the next column to the right will provide the number for the prior year.
5. What is the council's depreciation expense (capital fund) for facilities other than service centers? (This is depreciation exp, not total value and is the amount the property assets are depreciated each year)					This data can be found in several different formats; ask your accounting personnel how your council tracks your fixed assets. If your council is using the Scouting America accounting software, PeopleSoft, there are reports that can provide the depreciation number. One of these reports is the Net Book Value Report. Account numbers for depreciation are in the 1800 series.
6. How much insurance expense is allocated to nonservice center properties and the programs conducted there?					Working with your accounting personnel, determine the best way to get this data. Councils use project codes and account numbers that assign revenues and expenses to a particular activity, camp, or event. Reports that show details on a council or project-code basis can be run to provide this information.
7. How much overhead expense is allocated to all the council's camp cost centers/project codes?					Using project codes, we can assign direct costs to our camps and camp programs. In support of camps and programs, selected indirect overhead expenses, such as personnel costs, service center occupancy costs, copier leases, non-camp depreciation, travel, etc., must be allocated. In councils, these indirect costs have a class code of 99.
8. How much debt service (principal and interest) is incurred annually for nonservice center facilities?					This information can be found on your Comparative Statement of Budgeted Operations—Unrestricted. The use of the Posted Detail Report can provide you with the data you need by running the report using account numbers and project codes.
9. How much of the council's year-round commissioned personnel costs are allocated to camp programs?					Commissioned personnel provide both direct and indirect support to the camp programs in a local council. Your council will have to determine the levels at which commissioned personnel support camp programs and how that support is allocated.
10. How much of support personnel costs are allocated to camp programs? (This is the cost in dollars, not percent)					Direct-support personnel may include rangers, camping administration assistants, camping program specialists, and others, and all benefits associated with these personnel. Your council will have to determine the levels at which support personnel costs are directed to camp programs and how those costs are allocated.
10a Sum lines 6 through 10 above.					This total represents all indirect camp/camp property costs for the council. If the council has multiple camps/camp properties, have professional staff allocate a % of this total to each council camp/camp property. The allocated amount should be entered on line 12 in the Camp/Camp Property Sustainability Data Sheet for each of the various council camps/camp properties.

Question		2020	2021	2022	2023	Explanation
11.	What is the councils camp property maintenance budget?					Provided from your council's financial data.
12.	How much of direct support (FOS, project sales, foundation and trusts, etc.) is budgeted for camp facilities and/or programs? If 0, enter 0.					This information can be found on your Comparative Statement of Budgeted Operations—Unrestricted. If you are using project codes to track direct support to camp, you can use the Project Management Report.
13.	How much of the council's investment income to the operating fund is budgeted for camp facilities and/or programs? If 0, enter 0.					This information can be found on your Comparative Statement of Budgeted Operations—Unrestricted. If you are using project codes to track direct support to camp, you can use the Project Management Report.
COUNCIL MEMBERSHIP						
14.	How many unit-serving executives are employed in your council?					Determine from your membership data.
15.	What is your ratio of TAY to unit-serving executives?					Provided from your council's membership data.
16.	What is your % growth in membership?					Determine from your membership data.
COUNCIL PROGRAM						
17.	What percentage of your Cub Scouts attends day camp, family camp, or resident camp?					Provided from your council's records.
18.	What percentage of Scouts BSA and senior youth attend long-term camp or a high-adventure camp (include council contingents to high adventure bases)					Provided from your council's records.
19.	How many of your council's Scouts BSA and senior youth attended another council's summer camp?					Provided from your council's records.
COUNCIL SERVICE						
20.	How many other Scouting America camps providing a long-term summer camp are located within 150 miles of your council headquarters?					You will need to research the councils around you for this information.
21.	What was the average summer camp fee for all Scouting America camps within 150 miles of your council headquarters?					This could be found on camp websites.