Fiscal Management

WELCOME

2025 Series

Why?

$ 3,147,280,492

Combined Net Assets of All Councils

$220,050,694

Combined Liabilities of All Councils

Lots of Numbers

$ **55,526,424**

Total F1 Unrestricted Net Assets

PUBLIC TRUST

- SHAREHOLDERS
- STAKEHOLDERS
- TRANSPARENCY
- You must be able to read your financial statements and be able to explain them to others.

Tell Us About You

- Where you are from
- What is your role at your council
- Give us the most important question about BSA accounting you need answered…

The Agenda

Accounting Principles in the BSA

Financial Statements

Subsidiary Ledgers

Practical Exercise - Building Financial Statements

Financial Analysis

Budgeting

Audits and Auditors

Fraud & Abuse / Internal Controls

Fiscal Resources

2024

TOTALS	FIT	DISCOMFORT	DISTRESS
COUNCILS	29	128	79
% OF TOTALS	12.2%	54.2%	33.5%

BSA Accounting Principles

Who makes the rules?

Hierarchy of Authority

Financial Accounting Standards Board (FASB)

American Institute of Certified Public Accountants (AICPA)

Boy Scouts of America
(Local Council Accounting Manual)

Local Council Executive Board
(Resolutions – Policies)

G.A.A.P.

Generally **A**ccepted **A**ccounting **P**rinciples

- Accounting in not-for-profit organizations are guided by G.A.A.P.
- G.A.A.P. is the “standard” – and the accounting industry does not allow for creativity and uniqueness.
- G.A.A.P. is universal – recognized and required by all sectors – Government, Donors, Vendors, etc.
- G.A.A.P. allows for “apples to apples” comparisons of organizations

Financial Accounting Foundation

FASB Financial Accounting Standards Board

- A private organization financially controlled and supported by the Financial Accounting Foundation
- Sets the rules for not-for-profit accounting

FASB defines standards for...

- What is included in statements
- Definitions of types of pension plans
- Concept of depreciation
- How long-lived assets will be valued
- Definition of a contribution
- When to record a contribution

AICPA defines…..

Specific standards….

- How Costs of Goods can be reported
- If Fund Accounting is used, then….
- Consolidated statements are required if there are closely held corporations
- Definition of Investment Income
- Methods to audit the valuation of long-lived assets

National Council further defines...

- Three Fund Accounting
- Recording of Restricted Contributions
- Internal Control Guidelines
- Investment Income from the Endowment Fund is to be recorded in the Fund it is to benefit
- Fiscal Year
- Budget and Expenditure of Funds

National Council further defines...

- Audit Policy
  - Role of Auditor
  - Role of the Independent Audit Committee
- Accrual Accounting
- Double entry Accounting

Local Councils define....

- Capitalization Policy
- Investment Policy
- Spending Policy
- Gift Acceptance Policy
- Conflict of Interest Policy
- Code of Ethics

Others With Impact

- National Health and Welfare Council
- National Association of State Charity Officials (NASCO)
- National Charities Information Bureau
- Better Business Bureau's Philanthropic Advisory Service
- Are there others in your state? County?

Government Impact

- United States Government
  - Document Retention and Destruction Policy
  - Whistle-Blower Policy
  - Internal Revenue Service
- State Governments
  - Attorney General
  - Secretary of State

Mandatory Standards for NPOs

Whistle-Blower Protection

- NPO must develop, adopt and disclose a formal process to deal with complaints and prevent retaliation
- Leadership must take employee complaints seriously, investigate the situation, resolve the issues, or justify why corrective actions are not necessary.

Mandatory Standards for NPOs

Document Destruction

- NPO needs a written, mandatory document retention and periodic destruction policy
- Policy needs to include guidelines for handling electronic files and voicemail
- If an official investigation in underway or even suspected, management must stop any document destruction in order to avoid criminal obstruction charges.

BSA Account Structure and Usage

Account Numbers - UCOA

Unified Chart of Accounts for Not-for-Profits

General Ledger Account Numbers

F-AAAA-PPP-CC

F = Fund

AAAA = Base Account Number

PPP = Project Code

CC = Class Code

Three Funds

1 **Operating** - Serving our customers

2 **Capital** - Housing our operations

3 **Endowment** - Funding the future

Five Categories of Accounts

- Assets
- Liabilities
- Net Assets
- Income
- Expenses

Account Organization and Natural Balances

Account Number	Account Type	Natural Balance
1000	Assets	Debit
2000	Liabilities	Credit
3000	Net Assets	Credit
4000, 5000, 6000	Income	Credit
7000, 8000, 9000	Expense	Debit

Account Organization and Natural Balances

Account Number	Account Type	Natural Balance
1000	Assets	Debit
2000	Liabilities	Credit
3000	Net Assets	Credit

Statement of Financial Position

4000, 5000, 6000	Income	Credit
7000, 8000, 9000	Expense	Debit

Statement of Operations

- Using the Natural Balance will increase the account and the opposite will decrease the account.

Project Codes

- Determined by the Local Council
- Method of tracking accounting transactions for specific activities, events, properties, etc. i.e.
    - Thunderbird District Spring Camporee
    - Camp Whatumacallit
    - Boy Scout Golf Classic
    - Dogpatch Trust Fund

Class Codes

Type of Transaction Or Value		Class Code
Assets	UR Net Assets	00
	TR Net Assets	01
	PR Net Assets	02
Special Event Revenue and Direct Benefits		90
Activity Revenue and Expense		20
Camp Revenue and Expense		21
Program Expense		25
Management Expense		50

Type of Transaction Or Value		Class Code
Fundraising Expense		70
Special Event Expense		70
Contributions and Revenue	UR Contributions and Revenue	90
TR Contributions and Revenue		91
PR Contributions and Revenue		92
Unallocated Expenses		99
Future Year Contributions Receivable		2024, 2025, 2026, 2027 etc.

The General Ledger

- Ledger – A collection of financial data for different purposes.
- Actuals Ledger - In PS the transactions of Council Operations.
- Journals entries - Detail how transactions affect accounts and balances.[1] Lines of transaction entered through system. There is a debit and credit to have balanced transaction.

Accounting-related Tasks

- Daily
- Weekly
- Monthly
- Annually

Daily Tasks

- Cash receipts (SellWise Upload)
- Daily mail log
- Enter fundraising transactions
- Enter accounts payable vouchers
- Reconcile accounts
- Filing & storing important records
- Manage emails
- Review payroll timesheets
- Update fixed assets

Weekly Tasks

- Download online transactions
- Create fundraising invoices (payment reminders)
- Review bank accounts
- Check for journals not posted or in error
- Create weekly recurring journal entries
- Review financial reports

Monthly Tasks

- Make necessary accrual entries
- Review pre-paid expenses
- Reconcile bank accounts
- Review financial reports for discrepancies

Annual Tasks

- Create next-year budget
- Create year-end financial reports
- Conduct the annual financial audit

Interpreting Financial Statements

Statement of Financial Position

Statement of Financial Position

- Snapshot of the status of council finances accumulated since the beginning of the council.
- Displays the “Stuff” we have….
- Indicates the “Stuff” we owe to others….
- Shows the “Stuff” that is really ours…

Take Any Council Council - # 000							Boy Scouts of America	
Statement of Financial Position								
Period Ending: December 31, 20XX								
	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2014	2013	2014	2013	2014	2013	2014	2013

Statement of Financial Position

- Assets
  - Grouped by Current and Non-Current
  - Listed in order of most liquid
- Liabilities
  - Grouped by Current and Non-Current
  - Listed in order of most demand

Take Any Council Council - # 000 — **Boy Scouts of America**

Statement of Financial Position

Period Ending: December 31, 20XX

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2014	2013	2014	2013	2014	2013	2014	2013
Current Assets								
Cash	1,842,361	3,808,332	316,082	1,435,653	20,944		2,179,387	5,243,985
Short Term Investments	1,515,972	10,002	1,862,593	1,882,215			3,378,564	1,892,217
Accounts and Notes Receivable	185,706	146,152					185,706	146,152
Contributions Receivable	1,713,142	1,663,024	2,745,861	2,625,974	15,477	115,477	4,474,480	4,404,476
Inventory	304,599	227,475					304,599	227,475
Interfund Loans	-284,388	-631,968	176,504	124,905	107,884	507,063	0	
Deferred Activity Expense	252,035	91,877					252,035	91,877
Deferred Camp Expense	9,636						9,636	
Deferred Special Event Expense	414	1,093					414	1,093
Prepaid Expenses	189,005	198,598	4,390		67,159	67,159	260,554	265,757
Total Current Assets	5,728,482	5,514,586	5,105,430	6,068,747	211,463	689,699	11,045,375	12,273,032
Non Current Assets								
Contributions Receivable	12,462	25,340			611,448		623,910	25,340
Unallocated Asset Acquisition								
Land, Buildings and Equipment			13,962,366	12,029,538			13,962,366	12,029,538
Long Term Investments					36,797,503	34,186,577	36,797,503	34,186,577
Other Non Current Assets			43,066	46,605	4,320,234	4,199,693	4,363,299	4,246,298
Total Non-Current Assets	12,462	25,340	14,005,431	12,076,144	41,729,185	38,386,270	55,747,078	50,487,753
TOTAL ASSETS	**5,740,944**	**5,539,926**	**19,110,861**	**18,144,891**	**41,940,648**	**39,075,969**	**66,792,453**	**62,760,786**

Inter-fund Loans vs. Transfers

- Inter-fund Loans are temporary while transfers are permanent
- Transfers take board authorization and inter-fund loans do not
- Both have zero balances for the Total of All Funds

Take Any Council Council - # 000							Boy Scouts of America	
Statement of Financial Position								
Period Ending: December 31, 20XX								
	Operating Fund		**Capital Fund**		**Endowment Fund**		**Total of All Funds**	
	2014	**2013**	**2014**	**2013**	**2014**	**2013**	**2014**	**2013**
Current Assets								
Cash	1,842,361	3,808,332	316,082	1,435,653	20,944		2,179,387	5,243,985
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	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2014	2013	2014	2013	2014	2013	2014	2013
Current Liabilities								
Accounts Payable	104,507	117,437	569,711	45,418			674,218	162,855
Accrued Expenses		29,176	1,003	915			1,003	30,091
Taxes and Benefits Withheld	12,212	9,834					12,212	9,834
Custodial Accounts	878,819	750,121					878,819	750,121
Notes & Mortgage Payable			153,841	93,296			153,841	93,296
Deferred Activity Revenue	393,520	242,852					393,520	242,852
Deferred Camp Revenue	100,299	172,670					100,299	172,670
Deferred Special Event Revenue	1,280						1,280	
Other Deferred Revenue		34,195						34,195
Other Current Liabilities	32,873	30,936					32,873	30,936
Total Current Liabilities	1,523,510	1,387,220	724,555	139,629			2,248,065	1,526,849
Non Current Liabilities								
Long Term Mortgage			2,563,979	2,733,829			2,563,979	2,733,829
Other Non Current Liabilities			597,136	577,572			597,136	577,572
Total Non-Current Liabilities			3,161,115	3,311,401			3,161,115	3,311,401
TOTAL LIABILITIES	**1,523,510**	**1,387,220**	**3,885,670**	**3,451,030**			**5,409,180**	**4,838,251**

Custodial Accounts

- A custodial account is established to record cash received from “related” groups, such as units or Order of the Arrow
- The funds in custodial accounts are held in trust by the council
- Disbursement of funds is done on instruction of the person or group from whom the cash is held

Statement of Financial Position

- Net Assets
  - Unrestricted
    - Executive Board has total discretion
  - Restricted
    - Donor restricted by time or purpose
      - Temporary – camp improvements, camperships
      - Permanent – James E. West

Take Any Council #000 **Boy Scouts of America**

Statement of Financial Position -

Period Ending: December 31, 2018

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2018	2017	2018	2017	2018	2017	2018	2017
Total noncurrent liabilities								
Total liabilities	**2,250,982**	**2,873,504**	**964,926**	**194,618**			**3,215,907**	**3,068,122**
Net assets:								
Without donor restrictions	4,473,761	4,271,284	48,883,342	40,673,751	18,287,678	19,164,424	71,644,780	64,109,459
With donor restrictions	1,294,495	1,079,030	17,610,561	25,118,865	57,140,902	60,638,565	76,045,958	86,836,460
Total net assets	5,768,256	5,350,314	66,493,903	65,792,615	75,428,579	79,802,989	147,690,738	150,945,919
Total liabilites and net assets	**8,019,237**	**8,223,819**	**67,458,829**	**65,987,233**	**75,428,579**	**79,802,989**	**150,906,646**	**154,014,041**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2014	2013	2014	2013	2014	2013	2014	2013
Standard Schedules								
Schedule 1: Contributions Receivable Current								
Contributions Receivable-Past Years								
Allowance for Uncollectible-Past Years								
Contributions Receivable-Current Year	1,801,142	1,663,024	2,897,060	2,775,342	15,477	115,477	4,713,679	4,553,843
Discounted Contributions Receivable			-151,199	-149,368			-151,199	-149,368
Allowance for Uncollectible-Current	-88,000						-88,000	
Net Contributions Receivable Current	**1,713,142**	**1,663,024**	**2,745,861**	**2,625,974**	**15,477**	**115,477**	**4,474,480**	**4,404,476**
Schedule 2: Contributions Receivable Non-Current								
Contributions Receivable - Non-Current	12,462	25,340			611,448		623,910	25,340
Discounted Contributions Receivable								
Allowance for Uncollectible Non-Current								
Net Contributions Receivable Non-Current	**12,462**	**25,340**			**611,448**		**623,910**	**25,340**
Schedule 3: Land, Buildings & Equipment								
Land, Buildings & Equipment-Non Camp			5,271,282	5,189,025			5,271,282	5,189,025
Accumulated Depreciation-Non Camp			-3,969,250	-3,585,174			-3,969,250	-3,585,174
Land, Buildings & Equipment-Camps			20,582,171	19,796,420			20,582,171	19,796,420
Accumulated Depreciation-Camps			-9,937,608	-9,358,613			-9,937,608	-9,358,613
Construction in Progress			2,015,771	102,488			2,015,771	102,488
Capital Leases				-114,607				-114,607
Land, Buildings & Equipment			**13,962,366**	**12,029,538**			**13,962,366**	**12,029,538**
Schedule 4: Custodial Accounts								
National Fees & Subscriptions	732,615	668,153					732,615	668,153
Unit Deposits	7,032	1,305					7,032	1,305
Order of the Arrow and NESA	21,304	36,686					21,304	36,686
Other Custodial Accounts	117,867	43,978					117,867	43,978
Total Custodial Accounts	**878,819**	**750,121**					**878,819**	**750,121**
Schedule 5: Unrestricted Net Assets Designated								
Total Board Designated Net Assets								
Non-Designated Net Assets	2,537,796	2,455,315	11,754,729	9,047,533	5,626,171	3,950,676	19,918,697	15,453,523
Total Unrestricted Net Assets	**2,537,796**	**2,455,315**	**11,754,729**	**9,047,533**	**5,626,171**	**3,950,676**	**19,918,697**	**15,453,523**

Accounting Formulas

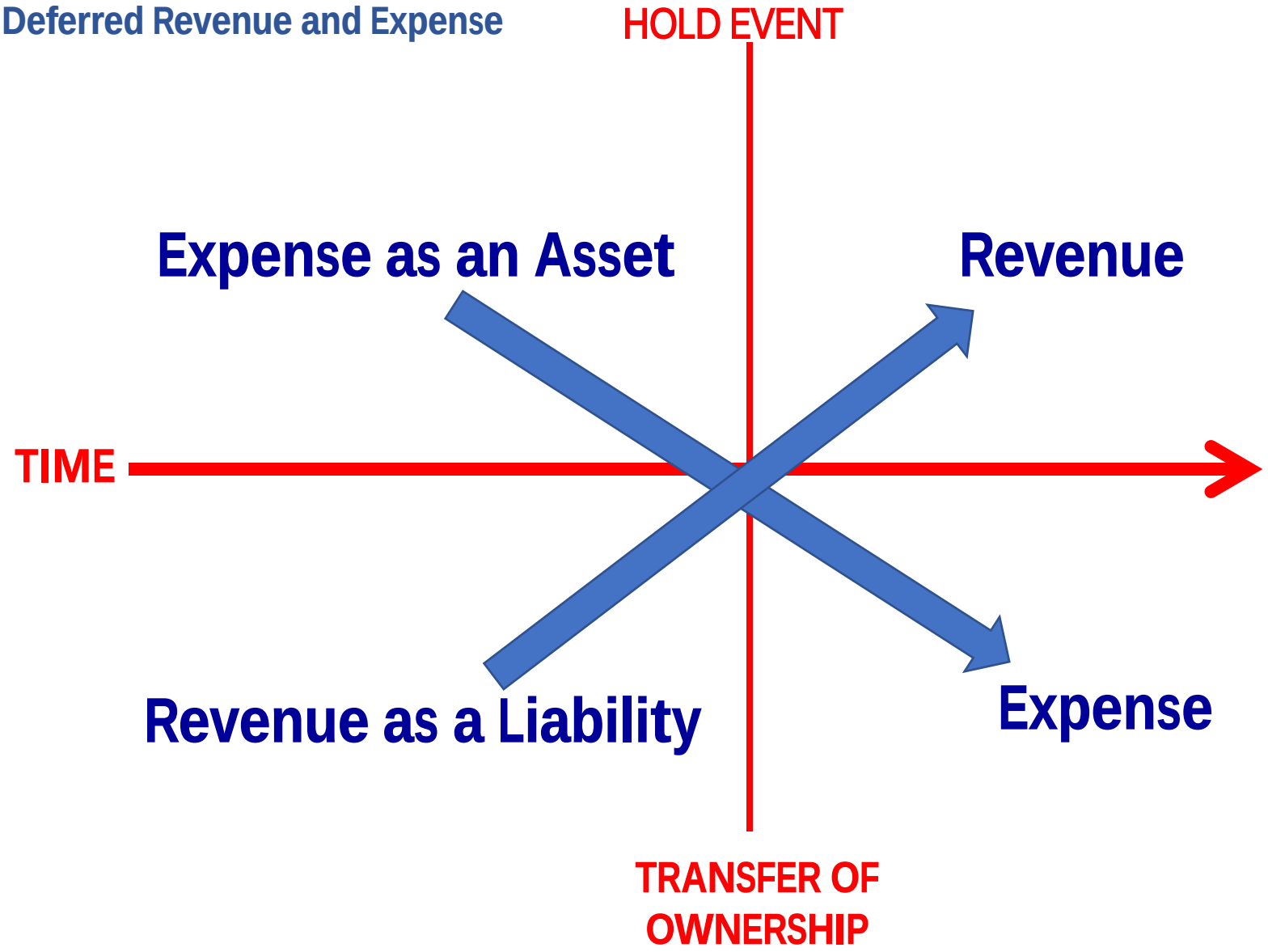
ASSETS - LIABILITIES = NET ASSETS

INCOME - EXPENSES = CHANGE IN NET ASSETS

Deferred Income and Expense

- Income and expenses for participation in activities, camp, and special events are deferred until the event is held
- Deferred income is reported as a liability
- Deferred expenses are reported as an asset
- When the event is completed the balances are moved to the appropriate income and expense lines on statements

Deferred Revenue and Expense



Statement of Operations

Statement of Operations

- Motion Picture Statement
  - Beginning (1st of the Year)
  - Ending (Selected Period)
  - What is the story this statement is telling?
- Shows the Changes to Unrestricted Net Assets

Statement Operations

- Unrestricted Support & Revenue – Budget and Prior
  - Direct Support
  - Indirect Support
  - Revenue
  - Net Assets Released from restriction(s)
- Unrestricted Expense – Budget and Prior Comparison
- Summary of Changes in UR net asset
  - Operations
  - Adjustments
  - Transfers

Take Any Council Council - #000							Boy Scouts of America
Comparative Statement of Budgeted Operations - Unrestricted							
Period Ending: December 31, 20XX							
Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Support and Revenue							
Direct Support							
FOS Contributions	18,975	80,994	175,581	2,203,000	1,991,253	1,739,573	2,203,000
Net Assets Released FOS	-	-	-	50,000	45,640	47,201	50,000
Provision Uncoll FOS	-	(88,000)	-	-	(88,000)	-	-
Net Friends of Scouting	18,975	(7,006)	175,581	2,253,000	1,948,893	1,786,774	2,253,000
Project Sales							
Project Sales Contributions	25,000	45,123	-	25,000	45,123	-	25,000
Net Project Sales	25,000	45,123	-	25,000	45,123	-	25,000
Special Events							
Special Event Contributions	-	(50,832)	15,255	588,150	437,885	544,126	588,150
Spec Event Cost Direct Benefit	-	265	(1,172)	(133,350)	(48,086)	(108,531)	(133,350)
Net Special Events	-	(50,567)	14,083	454,800	389,799	435,595	454,800
Net Legacies & Bequests							
Foundations & Trusts							
Foundations & Trusts	-	270	27,000	84,000	30,770	67,500	84,000
Net Foundations & Trusts	-	270	27,000	84,000	30,770	67,500	84,000
Other Direct							
Other Direct Contributions	-	(84,062)	18,915	8,200	(15,245)	38,235	8,200
Net Assets Release Other Direc	-	5,838	-	-	34,155	-	-
Net Other Direct Contributions	-	(78,224)	18,915	8,200	18,911	38,235	8,200
Total Direct Support	**43,975**	**(90,404)**	**235,579**	**2,825,000**	**2,433,496**	**2,328,104**	**2,825,000**

Indirect Support							
Net Associated Organizations							
United Way							
United Way Contributions	50	6,733	10,202	65,650	80,373	85,223	65,650
Net Assets Released United Way	133,433	134,383	133,941	1,601,200	1,612,599	1,607,295	1,601,200
Net United Way	133,483	141,116	144,143	1,666,850	1,692,972	1,692,518	1,666,850
Total Indirect Support	**133,483**	**141,116**	**144,143**	**1,666,850**	**1,693,007**	**1,692,518**	**1,666,850**
Revenue							
Sales of Supplies - Net							
Sale of Supplies Gross	3,000	3,424	3,484	70,000	59,896	63,178	70,000
Sale of Supplies Cost of Goods	(2,250)	(7,276)	5,571	(52,500)	(48,456)	(38,057)	(52,500)
Net Sale of Scouting Supplies	750	(3,853)	9,055	17,500	11,440	25,121	17,500
Product Sales							
Product Sales	555,000	74,324	39,505	2,630,000	2,178,544	2,251,081	2,630,000
Product Sales Cost of Goods	(169,000)	(1,784)	(30,475)	(827,000)	(586,544)	(701,567)	(827,000)
Product Sales Unit Commissions	(128,000)	1,953	(18,356)	(850,000)	(718,883)	(740,348)	(850,000)
Net Product Sales	258,000	74,493	(9,325)	953,000	873,118	809,165	953,000
Investment Income							
Investment Income Current	116,667	155,685	210,908	1,400,000	1,545,529	1,487,863	1,400,000
Total Investment Income	116,667	155,685	210,908	1,400,000	1,545,529	1,487,863	1,400,000
Total Realized Invest Gain/Loss	-	1,792	-	-	1,792	-	-
Camping							
Camp Revenues	9,917	66,982	(1,269)	1,870,697	1,789,649	1,709,932	1,870,697
Camp Trading Post Sales	7,200	4,251	967	225,425	212,787	222,722	225,425
Camp TP Cost of Goods Sold	-	(1,447)	(30,121)	(143,800)	(92,229)	(195,938)	(143,800)
Net Camping Revenue	17,117	69,786	(30,422)	1,952,322	1,910,206	1,736,716	1,952,322
Activities							
Activity Revenues	98,375	46,913	94,755	1,137,141	758,858	1,290,328	1,137,141
Activity Trading Post Sales	10,000	(138)	(2,049)	32,350	22,927	43,040	32,350
Activity TP Cost of Goods	(5,000)	(3,311)	(6,637)	(3,550)	(5,438)	(29,414)	(3,550)
Activity Unit Commissions	-	-	11,344	7,500	-	(0)	7,500
Activity Refunds and Discounts	-	-	-	(56)	-	(47)	(56)
Net Activity Revenue	103,375	43,465	97,413	1,173,385	776,347	1,303,908	1,173,385
Other Revenue	16,008	(2,717)	152,594	264,260	275,560	356,813	264,260
Total Revenue	**511,916**	**337,273**	**430,222**	**5,760,467**	**5,389,868**	**5,719,585**	**5,760,467**
Total Support and Revenue	**689,375**	**387,985**	**809,944**	**10,252,317**	**9,516,370**	**9,740,207**	**10,252,317**

Expenses							
Employee Compensation							
Salaries	339,244	306,002	329,933	4,422,018	3,889,578	3,873,324	4,422,018
Employee Benefits	79,384	53,151	67,593	952,611	696,028	750,408	952,611
Payroll Taxes Expense	30,239	24,967	34,030	410,506	332,742	343,639	410,506
Employee Related Expenses	2,668	10,659	16,127	32,000	64,047	80,674	32,000
Total Employee Compensation	451,536	394,779	447,682	5,817,135	4,982,395	5,048,045	5,817,135
Other Expenses							
Professional Fees	4,458	6,866	39,509	128,850	185,186	163,882	128,850
Program & Other Supplies	129,757	76,795	62,504	1,361,576	1,185,980	1,240,727	1,361,576
Telephone & Communications	11,962	12,010	20,049	145,318	150,000	158,611	145,318
Postage & Shipping	6,763	6,251	8,905	103,487	94,910	79,887	103,487
Occupancy	35,685	73,354	109,108	729,019	710,232	683,468	729,019
Rental & Maintenance of Equip	13,011	(21,317)	38,223	206,813	221,565	217,857	206,813
Publication & Media	900	47,137	1,490	118,214	76,580	65,721	118,214
Travel	24,994	28,365	31,035	373,887	318,746	520,496	373,887
Conferences, Meetings & Events	7,550	6,126	126,497	112,083	118,973	324,196	112,083
Specific Assistance to Individual	-	23,240	31,227	130,650	208,994	135,245	130,650
Recognition & Awards Expense	88,488	41,644	59,257	215,585	255,002	224,855	215,585
Interest Expense	-	-	-	-	148	-	-
Insurance	20,791	23,603	24,857	249,836	243,912	261,434	249,836
Other Expenses	3,490	(5,757)	23,809	265,490	451,362	107,687	265,490
National Charter and Service Fees	5,443	-	-	65,412	71,148	58,878	65,412
Total Other Expense	**353,291**	**318,318**	**576,471**	**4,206,220**	**4,292,737**	**4,242,944**	**4,206,220**
Total Expenses	**804,827**	**713,097**	**1,024,153**	**10,023,355**	**9,275,131**	**9,290,989**	**10,023,355**
Surplus (Deficit) UR Revenue/Expense	**(115,452)**	**(325,112)**	**(214,210)**	**228,962**	**241,239**	**449,218**	**228,962**

Take Any Council Council - #000 **Boy Scouts of America**

Comparative Statement of Budgeted Operations - Unrestricted

Period Ending: December 31, 20XX

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Net Assets Summary							
Unrestricted Net Assets - Beginning of Year					**2,455,315**	**2,261,821**	
Change in Net Assets from Operations	(115,452)	(325,112)	(214,210)	228,962	241,239	449,218	228,962
Adjustments to Net Assets		(8,758)	(224)		(8,758)	(224)	
Transfers between Funds	-	(150,000)	(255,500)	-	(150,000)	(255,500)	-
Change in Unrestricted Net Assets	**(115,452)**	**(483,870)**	**(469,934)**	**228,962**	**82,481**	**193,494**	**228,962**
Unrestricted Net Assets - End of Period					**2,537,796**	**2,455,315**	

Accounting Formulas

ASSETS - LIABILITIES = NET ASSETS

INCOME - EXPENSES = CHANGE IN NET ASSETS

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Schedules							
Schedule 1: United Way							
Allocations	50	6,733	10,202	65,650	80,373	620,990	65,650
Donor Designations	133,433	134,383	133,941	1,601,200	1,612,599	1,071,528	1,601,200
United Way (Net)	**133,483**	**141,116**	**144,143**	**1,666,850**	**1,692,972**	**1,692,518**	**1,666,850**
Schedule 2: Camping (Class Code 21)							
Camping Revenue	17,117	69,786	(30,422)	1,952,322	1,910,206	1,736,716	1,952,322
Direct Camping Expenses	(68,411)	(71,893)	(140,244)	(2,008,883)	(1,823,106)	(1,862,136)	(2,008,883)
Camping Surplus (Deficit)	**(51,294)**	**(2,107)**	**(170,666)**	**(56,561)**	**87,101**	**(125,421)**	**(56,561)**
Schedule 3: Activities (Class Code 20)							
Activity Revenue	103,375	43,465	97,413	1,173,385	776,347	1,303,908	1,173,385
Direct Activity Expenses	(118,527)	(105,596)	(199,215)	(1,267,077)	(1,283,230)	(1,373,823)	(1,267,077)
Activity Surplus (Deficit)	**(15,152)**	**(62,131)**	**(101,802)**	**(93,692)**	**(506,882)**	**(69,915)**	**(93,692)**
Schedule 4: Other Revenue							
Advertising Revenue	-	-	-	-	-	-	-
Income from Rents	13,008	16,485	14,244	211,260	203,476	189,325	211,260
Participant Insurance Coverage	-	-	-	-	-	-	-
Commissions - Online Sales	-	-	-	-	-	-	-
All Other	3,000	(19,202)	138,350	53,000	72,084	167,488	53,000
Total Other Revenue	**16,008**	**(2,717)**	**152,594**	**264,260**	**275,560**	**356,813**	**264,260**
Schedule 5: Professional Fees							
Legal Services	667	-	200	8,000	24,601	6,389	8,000
Accounting Services	-	-	1,000	43,850	109,551	42,600	43,850
Fundraising & Public Relations Fees	1,000	321	305	12,000	7,787	6,593	12,000
Employment Services	-	-	-	-	3,800	-	-
Electronic Data Processing Fees	1,717	1,010	3,072	21,600	18,977	19,344	21,600
Learning for Life License Fee	-	3,503	32,200	30,000	3,503	32,200	30,000
All Other	1,075	2,032	2,733	13,400	16,967	56,757	13,400
Total Professional Fees	**4,458**	**6,866**	**39,509**	**128,850**	**185,186**	**163,882**	**128,850**
Schedule 6: Program and Other Supplies							
Program	104,508	33,761	42,355	452,439	362,658	472,598	452,439
Food, Commissary & Catering	17,891	29,274	5,744	778,084	731,914	657,780	778,084
Janitorial	1,216	2,470	(2,476)	49,627	19,341	35,001	49,627
Office	5,596	11,240	8,307	51,627	64,203	47,557	51,627
All Other	546	49	8,575	29,799	7,864	27,792	29,799
Total Program and Other Supplies	**129,757**	**76,795**	**62,504**	**1,361,576**	**1,185,980**	**1,240,727**	**1,361,576**

Statement of Activities & Changes in Net Assets

Statement of Activities & Changes in Net Assets

Motion Picture Statement

- Beginning (1st of the Year)
- Ending (Selected Period)

- Shows the Changes to All Net Assets

Statement of Activities & Changes in Net Assets

- Unrestricted Income
- Unrestricted Expense
- Restricted Income
- Summary of Changes in each net asset type

Take Any Council Council - #000 — **Boy Scouts of America**

Statement of Activities and Changes in Net Assets

Period Ending: December 31, 20XX

Management Format	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	20XX	#VALUE!	20XX	#VALUE!	20XX	#VALUE!	20XX	#VALUE!
Change in Unrestricted Net Assets								
Support and Revenue								
Direct Support								
Friends of Scouting								
FOS Contributions	1,991,253	1,739,573	0	0	0	0	1,991,253	1,739,573
Net Assets Released FOS	45,640	47,201	0	0	0	0	45,640	47,201
Provision Uncoll FOS	-88,000	0	0	0	0	0	-88,000	0
Total Friends of Scouting	**1,948,893**	**1,786,774**	**0**	**0**	**0**	**0**	**1,948,893**	**1,786,774**
Capital Campaign								
Total Special Events	**389,799**	**435,595**	**0**	**0**	**0**	**0**	**389,799**	**435,595**
Total Foundations and Trusts	**30,770**	**67,500**	**0**	**0**	**1,242,847**	**129,191**	**1,273,617**	**196,692**
Total Other Direct	**18,911**	**38,235**	**90,712**	**350**	**244,696**	**45,814**	**354,319**	**84,399**
Total Direct Support	**2,433,496**	**2,328,104**	**388,881**	**106,641**	**1,487,543**	**175,005**	**4,309,921**	**2,609,751**
Indirect Support								
United Way Contributions	80,373	85,223	0	0	0	0	80,373	85,223
Net Assets Released United Way	1,612,599	1,607,295	0	0	0	0	1,612,599	1,607,295
Total United Way	**1,692,972**	**1,692,518**	**0**	**0**	**0**	**0**	**1,692,972**	**1,692,518**
Total Sale of Supplies	**11,440**	**25,121**	**0**	**0**	**0**	**0**	**11,440**	**25,121**
Total Product Sales	**873,118**	**809,165**	**0**	**0**	**0**	**0**	**873,118**	**809,165**
Total Investment Income	**1,545,529**	**1,487,863**	**28,867**	**3,331**	**11,974**	**-6,976**	**1,586,370**	**1,484,218**
Camp Revenues	1,789,649	1,709,932	0	0	0	0	1,789,649	1,709,932
Camp Trading Post Sales	212,787	222,722	0	0	0	0	212,787	222,722
Camp TP Cost of Goods Sold	-92,229	-195,938	0	0	0	0	-92,229	-195,938
Total Camping	**1,910,206**	**1,736,716**	**0**	**0**	**0**	**0**	**1,910,206**	**1,736,716**
Activity Revenues	758,858	1,290,328	0	0	0	0	758,858	1,290,328
Activity Trading Post Sales	22,927	43,040	0	0	0	0	22,927	43,040
Activity TP Cost of Goods	-5,438	-29,414	0	0	0	0	-5,438	-29,414
Total Activities	**776,347**	**1,303,908**	**0**	**0**	**0**	**0**	**776,347**	**1,303,908**
Total Other Revenue	**275,560**	**356,813**	**0**	**2,250**	**0**	**0**	**275,560**	**359,063**
Total Revenue	**5,389,868**	**5,719,585**	**51,361**	**5,581**	**187,952**	**473,482**	**5,629,181**	**6,198,648**
Total Support and Revenue	**9,516,370**	**9,740,207**	**440,242**	**112,222**	**1,675,496**	**648,487**	**11,632,108**	**10,500,916**

Take Any Council Council - #000								Boy Scouts of America
Statement of Activities and Changes in Net Assets								
Period Ending: December 31, 20XX								
Management Format	**Operating Fund**		**Capital Fund**		**Endowment Fund**		**Total of All Funds**	
	20XX	**#VALUE!**	**20XX**	**#VALUE!**	**20XX**	**#VALUE!**	**20XX**	**#VALUE!**
Change in Unrestricted Net Assets								
Expenses								
Employee Compensation								
Salaries	3,889,578	3,873,324	0	0	0	0	3,889,578	3,873,324
Employee Benefits	696,028	750,408	0	0	0	0	696,028	750,408
Payroll Taxes Expense	332,742	343,639	0	0	0	0	332,742	343,639
Employee Related Expenses	64,047	80,674	0	0	0	0	64,047	80,674
Total Employee Compensation	**4,982,395**	**5,048,045**	**0**	**0**	**0**	**0**	**4,982,395**	**5,048,045**
Other Expenses								
Professional Fees	185,186	163,882	20,000	0	0	0	205,186	163,882
Program & Other Supplies	1,185,980	1,240,727	0	0	0	0	1,185,980	1,240,727
Telephone & Communications	150,000	158,611	0	0	0	0	150,000	158,611
Postage & Shipping Expense	94,910	79,887	55	0	0	0	94,966	79,887
Occupancy Expense	710,232	683,468	0	0	0	0	710,232	683,468
Rental & Maintenance of Equip	221,565	217,857	0	0	0	0	221,565	217,857
Publication & Media Expense	76,580	65,721	10	0	0	0	76,589	65,721
Travel Expense	318,746	520,496	72	0	0	0	318,819	520,496
Conferences and Meeting Exp	118,973	324,196	0	0	0	0	118,973	324,196
Specific Assistance to Individ	208,994	135,245	0	0	0	0	208,994	135,245
Recognition & Awards Expense	255,002	224,855	0	0	0	0	255,002	224,855
Interest Expense	148	0	98,122	88,908	0	0	98,270	88,908
Insurance Expense	243,912	261,434	4,390	0	0	0	248,302	261,434
Other Expenses	451,362	107,687	55,766	78,508	0	0	507,128	186,195
Depreciation & Amortization Ex	0	0	872,007	814,724	0	0	872,007	814,724
National Charter and Serv Fees	71,148	58,878	0	0	0	0	71,148	58,878
Total Other Expenses	**4,292,737**	**4,242,944**	**1,050,423**	**982,140**	**0**	**0**	**5,343,159**	**5,225,085**
Total Expenses	**9,275,131**	**9,290,989**	**1,050,423**	**982,140**	**0**	**0**	**10,325,554**	**10,273,130**
Inc/Dec in Unrestricted Net Assets	**241,239**	**449,218**	**-610,180**	**-869,918**	**1,675,496**	**648,487**	**1,306,554**	**227,787**

Change in Temporarily Restricted Net Assets								
Support and Revenue								
Direct Support								
Friends of Scouting								
FOS Contributions	12,837	0	0	0	0	0	12,837	0
Net Assets Released FOS	-45,640	-1,561	0	0	0	0	-45,640	-1,561
Total Friends of Scouting	**-32,803**	**-1,561**	**0**	**0**	**0**	**0**	**-32,803**	**-1,561**
Total Capital Campaign	**0**	**0**	**1,008,750**	**-94**	**0**	**0**	**1,008,750**	**-94**
Other Direct								
Other Direct Contributions	5,733	118	0	5,400	0	0	5,733	5,518
Net Assets Release Other Direc	-34,155	0	-28,724	0	0	0	-62,879	0
Total Other Direct	**-28,423**	**118**	**-28,724**	**5,400**	**0**	**0**	**-57,147**	**5,518**
Total Direct Support	**-61,326**	**-443**	**980,026**	**11,626**	**0**	**141,381**	**918,700**	**152,565**
United Way Contributions	1,656,173	1,612,599	0	0	0	0	1,656,173	1,612,599
Net Assets Released United Way	-1,612,599	-1,607,295	0	0	0	0	-1,612,599	-1,607,295
Total United Way	**43,574**	**5,304**	**0**	**0**	**0**	**0**	**43,574**	**5,304**
Total Support and Revenue	**-17,752**	**4,861**	**991,510**	**19,335**	**0**	**141,381**	**973,758**	**165,578**
Inc/Dec in Temporarily Restricted Net Assets	**-17,752**	**4,861**	**991,510**	**19,335**	**0**	**141,381**	**973,758**	**165,578**
Change in Permanently Restricted Net Assets								
Support and Revenue								
Direct Support								
Other Direct Contributions	0	0	0	0	32,170	22,495	32,170	22,495
Total Direct Support	**0**	**0**	**0**	**0**	**32,170**	**42,495**	**32,170**	**42,495**
Total Revenue	**0**	**0**	**0**	**0**	**1,157,014**	**4,149,612**	**1,157,014**	**4,149,612**
Total Support and Revenue	**0**	**0**	**0**	**0**	**1,189,184**	**4,192,106**	**1,189,184**	**4,192,106**
Inc/Dec in Permanently Restricted Net Assets	**0**	**0**	**0**	**0**	**1,189,184**	**4,192,106**	**1,189,184**	**4,192,106**
Inc/Dec in Total Net Assets	**223,487**	**454,079**	**381,330**	**-850,583**	**2,864,680**	**4,981,975**	**3,469,496**	**4,585,471**

Net Asset Summary								
Unrestricted Net Asset Summary								
UR Net Assets - Beginning of Year	**2,455,315**	**2,261,821**	**9,047,533**	**9,662,230**	**3,950,676**	**3,202,187**	**15,453,523**	**15,126,239**
Change in UR Net Assets	241,239	449,218	-610,180	-869,918	1,675,496	648,487	1,306,554	227,787
Adjustments to UR Net Assets	-8,758	-224	3,167,377	99,721	0	1	3,158,619	99,498
Transfer of UR Net Assets	-150,000	-255,500	150,000	155,500	0	100,000	0	0
Unrestricted Net Assets - End of Period	**2,537,796**	**2,455,315**	**11,754,729**	**9,047,533**	**5,626,171**	**3,950,676**	**19,918,697**	**15,453,523**
Temp Restricted Net Asset Summary								
TR Net Assets - Beginning of Year	**1,697,390**	**1,692,480**	**5,646,328**	**5,626,723**	**141,381**	**0**	**7,485,100**	**7,319,203**
Change in TR Net Assets	-17,752	4,861	991,510	19,335	0	141,381	973,758	165,578
Adjustments to TR Net Assets	0	49	-3,167,377	270	0	0	-3,167,377	319
Temp Restricted Net Assets - End of Period	**1,679,638**	**1,697,390**	**3,470,462**	**5,646,328**	**141,381**	**141,381**	**5,291,481**	**7,485,100**
Perm Restricted Net Asset Summary								
PR Net Assets - Beginning of Year	**0**	**0**	**0**	**0**	**34,983,911**	**30,791,804**	**34,983,911**	**30,791,804**
Change in PR Net Assets	0	0	0	0	1,189,184	4,192,106	1,189,184	4,192,106
Adjustments to PR Net Assets	0	0	0	0	0	1	0	1
Perm Restricted Net Assets - End of Period	**0**	**0**	**0**	**0**	**36,173,095**	**34,983,911**	**36,173,095**	**34,983,911**
Total Net Asset Summary								
Total Net Assets - Beginning of Year	**4,152,705**	**3,954,302**	**14,693,861**	**15,288,953**	**39,075,969**	**33,993,991**	**57,922,535**	**53,237,246**
Change in Total Net Assets	223,487	454,079	381,330	-850,583	2,864,680	4,981,975	3,469,496	4,585,471
Adjustments to Total Net Assets	-8,758	-175	0	99,991	0	2	-8,758	99,818
Transfer of Total Net Assets	-150,000	-255,500	150,000	155,500	0	100,000	0	0
Total Net Assets - End of Period	**4,217,434**	**4,152,705**	**15,225,191**	**14,693,861**	**41,940,648**	**39,075,969**	**61,383,273**	**57,922,535**

This will match the total net assets line on the Statement of Financial Position

Statement of Functional Expense

Statement of Functional Expense

- Shows total of expenses of the corporation
  - Unallocated View
  - Allocated View using time study percentages
- Expenses are grouped by:
  - Program Related Expenses
  - Management Related Expenses
  - Fundraising Related Expenses

Class Codes

Type of Transaction Or Value		Class Code PeopleSoft
Assets	UR Net Assets	00
	TR Net Assets	01
	PR Net Assets	02
Special Event Revenue and Direct Benefits		90
Activity Revenue and Expense		20
Camp Revenue and Expense		21
Program Expense		25
Management Expense		50

Type of Transaction Or Value		Class Code PeopleSoft
Fundraising Expense		70
Special Event Expense		70
Contributions and Revenue	UR Contributions and Revenue	90
TR Contributions and Revenue		91
PR Contributions and Revenue		92
Unallocated Expenses		99
Future Year Contributions Receivable		2026, 2027, 2028, 2029 etc.

Take Any Council Council - # 000						Boy Scouts of America	
Statement of Functional Expenses							
Unallocated							
Period Ending: December 31, 20XX							
Funds 1-3							
	Program	**Management**	**Fundraising**	**Total Support**	**Unallocated**	**Total Expenses**	
Expenses	**Services**	**& General**		**Services**	**Expenses**	**20XX**	**#VALUE!**
Employee Compensation							
Salaries	541,358	35,818		35,818	3,312,402	3,889,578	3,873,324
Employee Benefits					696,028	696,028	750,408
Payroll Taxes	23,263				309,479	332,742	343,639
Employee Related Expenses	33,031				31,016	64,047	80,674
Total Employee Compensation	597,652	35,818		35,818	4,348,925	4,982,395	5,048,045
Other Expenses							
Professional Fees	19,847	88,251	27,787	116,038	69,301	205,186	163,882
Supplies	1,094,347	173	54,356	54,530	37,103	1,185,980	1,240,727
Telephone	10,367				139,633	150,000	158,611
Postage and Shipping	26,763		64,638	64,638	3,565	94,966	79,887
Occupancy	503,373		220	220	206,638	710,232	683,468
Rental and Maintenance of Equipment	43,742				177,822	221,565	217,857
Publications and Media	53,545	104	20,007	20,111	2,933	76,589	65,721
Travel	115,454	29,201	1,483	30,684	172,680	318,819	520,496
Local Conferences and Meetings	30,440	23,371		23,371	65,162	118,973	324,196
Specific Assistance to Individuals	208,994					208,994	135,245
Recognition and Awards	104,858		123,116	123,116	27,028	255,002	224,855
Interest Expense					98,270	98,270	88,908
Insurance	108,803	62,603	172	62,775	76,724	248,302	261,434
Other Expenses	423,552				83,576	507,128	186,195
Total Other Expenses	2,744,085	203,704	291,779	495,483	1,160,436	4,400,004	4,351,483
Expenses Before Depreciation	3,341,737	239,523	291,779	531,301	5,509,361	9,382,399	9,399,528
Depreciation Expense	584,034				287,973	872,007	814,724
Total Functional Expenses	3,925,771	239,523	291,779	531,301	5,797,334	10,254,406	10,214,252
% of Expenses by Function	38.3%	2.3%	2.8%	5.2%	56.5%		
Time Study Percentages	84.20	9.00	6.80				

Take Any Council Council - # 000 **Boy Scouts of America**

Statement of Functional Expenses
Allocated by Function
Period Ending: December 31, 20XX

Funds 1-3

		---------- Support Services ----------				
Expenses	**Program Services**	**Management & General**	**Fundraising**	**Total Support Services**	**Total Expenses 20XX**	**#VALUE!**
Employee Compensation						
Salaries	3,330,400	333,934	225,243	559,178	3,889,578	3,873,324
Employee Benefits	586,055	62,642	47,330	109,972	696,028	750,408
Payroll Taxes	283,845	27,853	21,045	48,898	332,742	343,639
Employee Related Expenses	59,146	2,791	2,109	4,901	64,047	80,674
Total Employee Compensation	4,259,446	427,221	295,727	722,948	4,982,395	5,048,045
Other Expenses						
Professional Fees	78,199	94,488	32,499	126,987	205,186	163,882
Supplies	1,125,588	3,513	56,879	60,392	1,185,980	1,240,727
Telephone	127,938	12,567	9,495	22,062	150,000	158,611
Postage and Shipping	29,765	321	64,880	65,201	94,966	79,887
Occupancy	677,363	18,597	14,271	32,869	710,232	683,468
Rental and Maintenance of Equipment	193,469	16,004	12,092	28,096	221,565	217,857
Publications and Media	56,015	368	20,206	20,575	76,589	65,721
Travel	260,851	44,743	13,225	57,968	318,819	520,496
Local Conferences and Meetings	85,306	29,236	4,431	33,667	118,973	324,196
Specific Assistance to Individuals	208,994	-	-	-	208,994	135,245
Recognition and Awards	127,615	2,432	124,954	127,387	255,002	224,855
Interest Expense	82,743	8,844	6,682	15,527	98,270	88,908
Insurance	173,405	69,508	5,389	74,897	248,302	261,434
Other Expenses	493,923	7,522	5,683	13,205	507,128	186,195
Total Other Expenses	3,721,172	308,144	370,688	678,832	4,400,004	4,351,483
Expenses Before Depreciation	7,980,619	735,365	666,415	1,401,780	9,382,399	9,399,528
Depreciation Expense	826,507	25,918	19,582	45,500	872,007	814,724
Total Functional Expenses	8,807,126	761,283	685,997	1,447,280	10,254,406	10,214,252
% of Total Expenses by Function *	85.89%	7.42%	6.69%	14.11%	100.00%	
Time Study Percentages	84.20	9.00	6.80			

Statement of Cash Flows

Statement of Cash Flows

- Local Councils use the “Indirect Method” of cash flow calculation
- Shows how our cash has changed based on:
  - Operating
  - Investing
  - Financing (borrowing)

	Statement of Cash Flows Period Ending: December 31, 20XX							
	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
	20XX	#VALUE!	20XX	#VALUE!	20XX	#VALUE!	20XX	#VALUE!
Cash Flows from Operating Activities								
Change in Total Net Assets	223,487	454,079	381,330	(850,583)	2,864,680	4,981,975	3,469,496	4,585,471
Adjustments to reconcile change in net asset to net cash provided (used) by operating activities from January 1 through this period.								
Depreciation			873,007	814,724			873,007	814,724
Realized/unrealized (gains) losses on sale of fixed assets			(1,000)	2,250			(1,000)	2,250
Realized/unrealized (gains) losses on sale of investment	2,333	-	(22,494)	-	(1,919,466)	(5,237,484)	(1,939,627)	(5,237,484)
Adjustments for Changes in Assets and Liabilities								
Accounts and Notes Receivable	(39,553)	94,727	-	-	-	-	(39,553)	94,727
Contributions Receivable	(37,240)	(38,708)	(119,887)	942,403	(511,448)	(115,477)	(668,575)	788,217
Inventory	(77,124)	53,651	-	-	-	-	(77,124)	53,651
Deferred Activity Expense	(160,158)	173,787	-	-	-	-	(160,158)	173,787
Deferred Camp Expense	(9,636)	-	-	-	-	-	(9,636)	-
Deferred Special Event Expense	679	(1,093)	-	-	-	-	679	(1,093)
Prepaid Expenses	9,594	144,447	(4,390)	-	-	-	5,204	144,447
Other Assets	-	-	3,540	2,950	(120,541)	(453,743)	(117,002)	(450,793)
Accounts Payable	(12,929)	(57,729)	524,293	31,859	-	-	511,363	(25,870)
Accrued Expenses	(29,176)	(82,824)	88	(54,352)	-	-	(29,088)	(137,176)
Taxes and Benefits Withheld	2,378	(18,810)	-	-	-	-	2,378	(18,810)
Other Liabilities	1,938	1,498	-	-	-	-	1,938	1,498
Custodian Accounts	128,697	236,046	-	-	-	-	128,697	236,046
Deferred Activity Revenue	150,668	(314,807)	-	-	-	-	150,668	(314,807)
Deferred Camp Revenue	(72,371)	(42,375)	-	-	-	-	(72,371)	(42,375)
Deferred Special Event Revenue	1,280	-	-	-	-	-	1,280	-
Other Deferred Revenue	(34,195)	30,695	-	-	-	-	(34,195)	30,695
Net Cash Provided/(Used) by Operating Activities	**48,670**	**632,584**	**1,634,488**	**889,250**	**313,224**	**(824,728)**	**1,996,381**	**697,106**
Cash Flows from Investing Activities								
Proceeds from Sale of Investments	-	-	22,494	-	-	1,127,083	22,494	1,127,083
Purchase of Investments	(2,333)	-	-	-	(691,460)	-	(693,793)	-
Purchase of Property and Equipment			(2,804,834)	(1,177,875)			(2,804,834)	(1,177,875)
Net Cash Provided/(Used) by Investing Activities	**(2,333)**	-	**(2,782,341)**	**(1,177,875)**	**(691,460)**	**1,127,083**	**(3,476,134)**	**(50,792)**
Cash Flows from Financing Activities								
Curtailments of Borrowing	-	-	(89,741)	(304,491)	-	-	(89,741)	(304,491)
Net Asset Adjustments	(8,758)	(175)	-	99,991	-	2	(8,758)	99,818
Transfers IN	(150,000)	(255,500)	150,000	155,500	-	100,000		
Transfers OUT	-	-	-	-	-	-		
NET OF TRANSFERS	(150,000)	(255,500)	150,000	155,500	-	100,000	-	-
Proceeds from Interfund Loans	(347,580)	517,047	(51,599)	(114,691)	399,179	(402,357)		
Curtailments of Interfund Loans	-	-	-	-	-	-		
NET OF INTER-FUND LOANS	(347,580)	517,047	(51,599)	(114,691)	399,179	(402,357)	0	-
Net Cash Provided/(Used) by Financing Activities	**(506,338)**	**261,372**	**8,660**	**(163,691)**	**399,179**	**(302,355)**	**(98,499)**	**(204,673)**
Net Inc (Dec) in Cash and Temporary Cash Investments	(460,002)	893,956	(1,139,193)	(452,316)	20,944	(0)	(1,578,251)	441,640
Cash and Temporary Cash Investments								

Temporarily Restricted Funds Report (unofficial)

Temporarily Restricted Funds Report

Displays by Project the Temporarily Restricted funds:

- Temporarily Restricted Net Assets Carried over from previous years
- New Temporarily Restricted Revenue this year
- Any Temporarily Restricted Net Assets Released from Restriction
- Calculates Unrestricted Revenue and Expense

Take Any Council - #000

Boy Scouts of America

Temporarily Restricted Funds Report - All Funds

Period Ending: December 31, 20XX

		Operating Fund					Capital Fund					Endowment Fund				
Project ID	Description	Column #1 Beginning TR Net Asset This Year	Column #2 Plus New TR Income This Year	Column #3 Minus TR Net Assets Released	Column #4 TR Net Asset Adjustments	Column #5 Equals YTD TR Balance Waiting Release	Column #1 Beginning TR Net Asset This Year	Column #2 Plus New TR Income This Year	Column #3 Minus TR Net Assets Released	Column #4 TR Net Asset Adjustments	Column #5 Equals YTD TR Balance Waiting Release	Column #1 Beginning TR Net Asset This Year	Column #2 Plus New TR Income This Year	Column #3 Minus TR Net Assets Released	Column #4 TR Net Asset Adjustments	Column #5 Equals YTD TR Balance Waiting Release
050	2014 Capital Campaign Fndrsng							1,000,000.00		-205,000.00	795,000.00					
201	Multicultural Markets	1,000.00		-1,000.00												
410	SF Ranch						150.00		150.00							
416	Pine Ridge Scout Camp						5,000.00		-5,000.00							
473	Horses						1,320.00		-1,320.00							
749	Camp Lewallen Trading Post															
715	National Jamboree	14,482.00		-14,482.00												
730	General Endowment											141,381.42				141,381.42
739	Split Trusts Perpetual											-0.21				-0.21
801	Quasi Endowment						14,150.00				14,150.00	0.27				0.27
807	Rstd Schlrshp	50.00		-50.00												
808	Rstd WB Training	4,946.85	5,732.53			10,679.38										
810	Bailey Lodge						13,828.86		-13,828.86							
811	Rstd Baldwin Fund						7,709.23	11,484.00			19,193.23					
814	Rstd Camperships Tributes	5,838.00		-5,838.00												
815	Rstd Jamboree Scholarships	4,967.44		-4,967.44												
819	Hart Plaza						8,424.82		8,424.82							
821	Rstd Rand Orthwein															
830	St Louis UW	1,612,599.00	1,679,312.00	-1,612,599.00		1,679,312.00										
832	Franklin County Mo UW		15,750.00			15,750.00										
833	Cape Gir UW		3,350.00			3,350.00										
836	Kennett UW		3,000.00			3,000.00										
840	Carbondale UW		300.00			300.00										
841	Marion UW		1,257.30			1,257.30										
842	Duquoin Perry UW		53.68			53.68										
843	Saline UW		300.00			300.00										
845	Murphysboro UW		250.00			250.00										
847	White Hamilton IL UWay		600.00			600.00										
849	UWay Herrin		2,000.00			2,000.00										
865	Camp Properties General						2,834,486.56			-2,690,776.00	143,710.56					
866	SF Ranch							8,750.00			8,750.00					
870	Emerson Center						2,761,258.88			-271,601.00	2,489,657.88					
935	Golf Tournament	7,700.00		-7,700.00												
980	Lutheran Offerings	118.00		-118.00												
990	FOS Exec Bd.	20,000.00	12,000.00	-20,000.00		12,000.00										
991	FOS Dist	25,689.00	736.75	-25,640.00		785.75										
Total	#N/A	1,697,390.29	1,674,642.26	-1,692,394.44		1,679,638.11	5,646,328.35	1,020,234.00	-28,723.68	-3,167,377.00	3,470,461.67	141,381.48				141,381.48

Other Management Reports

Budget Analysis Report
- Summary or Detail

Posted Detail Report

Project Management Reports
- Summary or Detail

NCAP Camp Analysis Report

Liquidity Ratio Report – Cash Reserve Factor

Trial Balance Query

Budget Analysis Report

Take Any Council — **Boy Scouts of America**

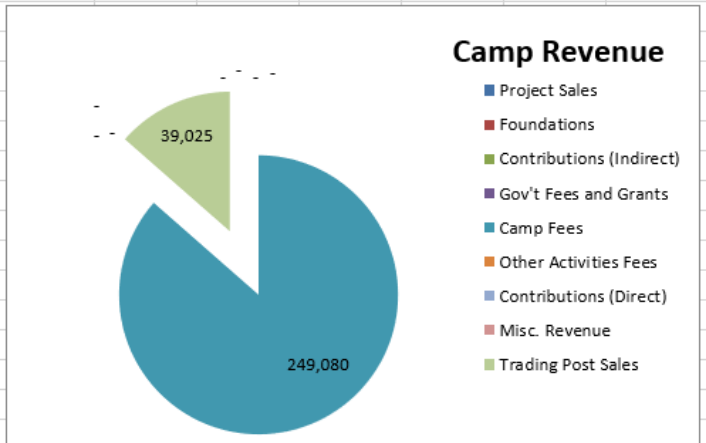
Summary Budget Analysis Report
Period Ending: December 31, 2014

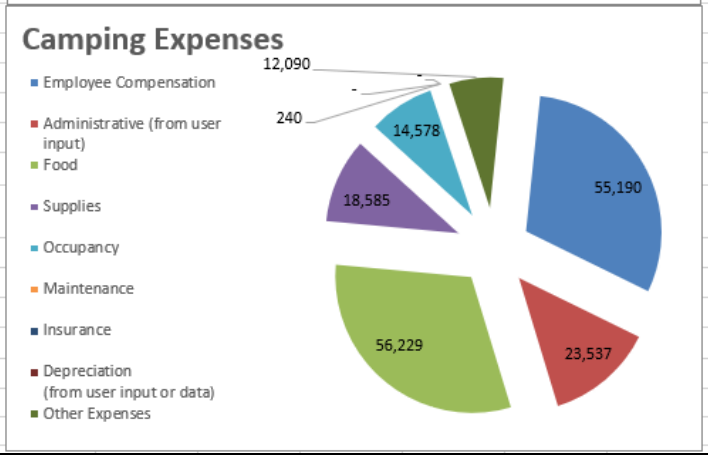
Operating Fund - Unrestricted	Actual 2012	Actual 2013	Budget 2013	Actual 2014	Budget 2014	Future Year Budget 2015	Future Year Budget 2016
Support and Revenue							
Direct Support							
Contributions of cash and other financial assets							
Direct Mail							
Friends of Scouting	269,946	213,638	291,400	191,737	258,500	217,167	225,000
Project Sales	5,208	4,325	12,500	3,425	15,400	14,100	9,000
Special Events - Net	53,622	61,888	67,245	53,816	61,775	56,025	104,180
Legacies and Bequests							
Foundations and Trusts	190,275	166,556	196,700	201,306	203,310	163,130	210,000
Other Direct	10,615	4,397	2,050	3,566	2,500	2,000	2,000
Total contributions of cash and other financial assets	529,665	450,804	569,895	453,849	541,485	452,422	550,180
Contributions of non-financial assets							
Total Direct Support	529,665	450,804	569,895	453,849	541,485	452,422	550,180
Associated Organizations							
United Way	34,923	30,306	31,400	28,466	28,400	25,000	17,200
Unassociated Organizations							
Other Indirect							
Government Fees and Grants							
Total Indirect Support	34,923	30,306	31,400	28,466	28,400	25,000	17,200
Revenue							
Sale of Supplies - Net	36,078	52,800	52,627	65,301	48,705	86,060	116,916
Product Sales - Net	348,029	339,948	354,500	330,474	369,200	337,212	336,500
Investment Income	155,735	170,155	169,337	187,247	186,296	214,979	205,477
Realized Gain/Loss on Investments							
Camping	414,955	392,403	463,397	374,039	441,712	406,647	388,872
Activities	184,898	298,858	313,974	148,770	166,715	229,936	208,888
Other Revenue	60,625	64,434	59,200	57,124	61,120	45,814	39,035
Total Revenue	1,200,320	1,318,598	1,413,035	1,162,955	1,273,748	1,320,648	1,295,688
Total Support and Revenue	**1,764,908**	**1,799,709**	**2,014,330**	**1,645,270**	**1,843,633**	**1,798,070**	**1,863,068**
Expenses							

NCAP Analysis Report

Camp Revenue and Expense Analysis Report

Heart of Ohio Council - #450		December 31, 2014
Revenue		
	Project Sales	-
	Foundations	-
	Contributions (Indirect)	-
	Gov't Fees and Grants	-
	Camp Fees	249,080
	Other Activities Fees	-
	Contributions (Direct)	-
	Misc. Revenue	-
	Trading Post Sales	39,025
	Cost of Goods Sold	(29,632)
Total Support and Revenue		258,473
Expenses		
	Employee Compensation	55,190
	Administrative (from user input)	23,537
	Food	56,229
	Supplies	18,585
	Occupancy	14,578
	Maintenance	240
	Insurance	-
	Depreciation (from user input or data)	-
	Other Expenses	12,090
Total Expenses		180,450
Net Support and Revenue / Expenses		78,023





Liquidity Ratio

Take Any Council -000 — Boy Scouts of America

Liquidity Ratios

Period Ending: January 31, 2021

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2021	2020	2021	2020	2021	2020	2021	2020
Cash	2,315,151	1,582,211	1,217,371	1,935,252	15,935	21,396	3,548,457	3,538,859
Short Term Investments								
Total Liquid Assets	**2,315,151**	**1,582,211**	**1,217,371**	**1,935,252**	**15,935**	**21,396**	**3,548,457**	**3,538,859**
Accounts Payable	89,646	128,604	6,495	13,361			96,141	141,965
Accrued Expenses	41,977	13,724					41,977	13,724
Taxes and Benefits Withheld	6,482	11,491					6,482	11,491
Custodial Accounts	1,133,906	771,331		-10,295			1,133,906	761,035
Capital Leases								
Notes and Mortgages								
Total Near Demand Liabilities	**1,272,010**	**925,150**	**6,495**	**3,066**			**1,278,505**	**928,216**
Liquidity Ratio	**1.82**	**1.71**	**187.43**	**631.23**	**1.00**	**1.00**	**2.78**	**3.81**
National Recommended Minimum	**1.33**	**1.33**						
Gap to Recommended Minimum								

Liquidity Ratio expresses the value of Liquid Assets compared to Total Current Demand.
Another expression is that it displays the dollars of assets the council has for each $1.00 of liabilities.

Too Low - May indicate inability to meet cash demands in the near future.
Too High - May indicate the need to invest funds for a term consistent with future cash needs.

Trial Balance Query

A	B	C	D	E	F	G	H	I	J	K	L	M
BU	FY	Period	Fund	Account	Project	Class	Account Descr	Project Descr	Period Beginning Balance	Period Debit Activity	Period Credit Activity	Period Ending Balance
L450	2014	12	1	1001	505	00	Checking Account Bank 1	RICHLAND BANK 513430182	138033.140	393578.210	256778.230	274833.120
L450	2014	12	1	1002	562	00	Checking Account Bank 2	KEY BANK 351311004821	1374.810	17332.000	16003.000	2703.810
L450	2014	12	1	1003	501	00	Checking Account Bank 3	CHASE BANK - MARION DEPOSIT	4707.440	44344.830	44181.590	4870.680
L450	2014	12	1	1003	562	00	Checking Account Bank 3	KEY BANK 351311004821	0.000	90.800	90.800	0.000
L450	2014	12	1	1081	000	00	Petty Cash	UNASSIGNED COUNCIL	250.000	0.000	0.000	250.000
L450	2014	12	1	1081	020	00	Petty Cash	Marion Store	75.000	0.000	0.000	75.000
L450	2014	12	1	1081	900	00	Petty Cash	Firelands Reservation	250.000	0.000	0.000	250.000
L450	2014	12	1	1081	962	00	Petty Cash	FSR NEW TRADING POST	100.000	0.000	0.000	100.000
L450	2014	12	1	1089	000	00	Change Account	UNASSIGNED COUNCIL	60.000	0.000	0.000	60.000
L450	2014	12	1	1089	020	00	Change Account	Marion Store	80.000	0.000	0.000	80.000
L450	2014	12	1	1089	962	00	Change Account	FSR NEW TRADING POST	250.000	0.000	0.000	250.000
L450	2014	12	1	1241	000	00	Accounts Rec-Units	UNASSIGNED COUNCIL	197.220	647.580	844.800	0.000
L450	2014	12	1	1241	962	00	Accounts Rec-Units	FSR NEW TRADING POST	19.760	272.150	291.910	0.000
L450	2014	12	1	1242	000	00	Accounts Rec-Other	UNASSIGNED COUNCIL	0.000	2351.360	224.760	2126.600
L450	2014	12	1	1242	302	00	Accounts Rec-Other	Online Popcorn Sales	385.500	0.000	385.500	0.000
L450	2014	12	1	1242	304	00	Accounts Rec-Other	Popcorn Sale	191621.200	3634.000	177260.300	17994.900

Reporting Review

Where do you find the surplus or deficit?

Reporting Review

How do you compare actual to budget?

Reporting Review

Where do we see comparisons to last year?

Reporting Review

Where do we find new Endowment Gifts?

Reporting Review

Where do we find the percentage of expenses related to program?

Subsidiary Ledgers

What is the General Ledger

- Ledger – A collection of data entries for different purposes.
- Journals entries - Detail how transactions affect accounts and balances.[1] Lines of transaction entered through system. There is a debit and credit to have a balanced transaction.

Subsidiary Ledgers

- Subsidiary Ledgers - Detailed data stored in another module or software. Transactions from these ledgers are moved into the Actuals Ledger.

- Actuals Ledger - Stores all financial data from all journal sources and supports financial reporting totals and queries. Values for assets, liabilities and net assets roll forward from year to year.

Subsidiary Ledgers

Accounts Payable

Membership

Payroll

Fundraising

Trading Post

Asset Management

Subsidiary Ledgers

- Stored list of transactions that are often summarized in the General Ledger.
- Closer to the original entry documentation such as pledge cards, receipts etc.
- General Ledger is reconciled to subsidiary ledger balances

Accounts Payable Ledger

Invoices are received by the council:

Debit is to various Expense or other Accounts such as:
Program Supplies Expense
Electricity
Credit to Accounts Payable

Invoices are paid by the council:

Debit is to Accounts Payable
Credit cash accounts .

Detail is purchase orders, original invoices and payment approval documents.

Accounts Payable Ledger

Reconciliation:

Daily – Invoices processed in AP (listings) are validated against the journals moved into general ledger (AP & CD).

Monthly –Balance in AP Open Liabilities Report is compared to the values in 2006 in all funds.

Membership Ledger

Membership applications and payment received by the council:

- Debit is to Cash
- Credit to appropriate custodial account
  - Custodial Account - Registration
  - Custodial Account – SCOUT LIFE

Entered in Registrar Tools - Processed by Registrar

Detail is original copies of applications with receipts attached.

Membership Ledger

Reconciliation:

Nightly – Once transaction is posted – funds are pulled nightly

Daily - A copy of the transmittal generated by the Registrar is checked against the values moved by journal (MJ) to the general ledger.

Monthly - After all registration is processed for the month the Registrar should produce a month end “Outstanding Registration Worksheet” of all receipted registration and SCOUT LIFE that has not been transmitted. This balance should match the credit values in 2301 & 2302.

Membership Ledger

Reconciliation

- Reports needed by Accounting Personnel
  - Council Membership ACH Report
  - Transaction Recap Report CC/ACH
    - –Two separate reports

Membership Ledger

Outstanding Registration Worksheet

Registration fees Youth & Adult

- Pack 23 charter $ 248.00
- Pack 23 charter fee $ 20.00
- Troop 12 additional $ 28.50

Membership Total $296.50 = Cr in 2301

Scout Life Subscription Fees

- Pack 23 charter $145.50
- Troop 12 additional $ 18.75

SCOUT LIFE Total $164.25 = Cr in 2302

Payroll Ledger

Employees are paid by the council:

Debit is to various Salary and benefit accounts such as

- Professional Salaries
- Clerical Staff Salaries
- BSA Major Medical Insurance

Credit to Cash Account

- Withholding Accounts

Detail is Time and Attendance Records, Payroll Approvals and Payroll Registers.

Payroll Ledger

Reconciliation:

Daily – Payroll processed is validated against the journals uploaded to the general ledger (PR).

Monthly –Reconciliation of all withholding accounts against outstanding amounts not yet transmitted to BSA, government or other vendors.

Fundraising Ledgers

Reconciliation:

Daily - A copy of Batch Entry Report from fundraising is checked against the values moved by journal (CJ) to the general ledger.

Monthly - After all Pledges and Payments are processed and for the month and posted in the general ledger, fundraising staff should produce a Summary of Appeals Report for all open campaigns and campaign years. Values here should match those in the general ledger.

Fundraising Ledgers

Values from Reports are matched:

Total Contributions in appeals (sample in FOS)
= Credit Balance in
1-4001-XXX-90 **Plus** 1-3601 (3605)-XXX-00

Outstanding Pledges in appeals (sample in FOS)
= Debit Balance in
1-1301-XXX-00

Allowance & Provision for Uncollectable should be equal:
Credit 1-1371-XXX-00 Allowance for Uncollectible
Debit 1-4069-XXX-90 Provision for Uncollectible

Trading Post Ledger

Items are sold and cash receipts received in the council Scout Shop or Trading Post:

Debit is to various depository accounts 1XXX **OR**

Unit Deposits Custodial Account – 2341 etc.

Credit to appropriate income or other account such as:

1-6701-XXX-21	Camp Fees
1-2341-XXX-00	Custodial Account - Units
1-2301-XXX-00	Custodial Account

Detail is original documents and/or cash receipts – including field receipts.

Trading Post Ledger

Reconciliation:

Daily – Sales Summary and Transaction Detail Reports are compared against journals moved to the general ledger (TP or CR).

Monthly –Unit Account Summary Report and Taxes Collected are compared against the balances in general ledger.

Cost of goods entry is made to reduce inventory based on sales for the month.

Ships Harbor Council

Welcome Back

You survived Ship's Harbor

Accounting-related Tasks - review

- Daily
- Weekly
- Monthly
- Annually

Daily Tasks

- Cash receipts (SellWise Upload)
- Daily mail log
- Enter fundraising transactions
- Enter accounts payable vouchers
- Reconcile accounts
- Filing & storing important records
- Manage emails
- Review payroll timesheets
- Update fixed assets

Weekly Tasks

- Download online transactions
- Create fundraising invoices (payment reminders)
- Review bank accounts
- Check for journals not posted or in error
- Create weekly recurring journal entries
- Review financial reports

Monthly Tasks

- Make necessary accrual entries
- Review pre-paid expenses
- Reconcile bank accounts
- Review financial reports for discrepancies

Annual Tasks

- Create next-year budget
- Create year-end financial reports
- Conduct the annual financial audit

Restricted Funds
and
Release from Restriction

Gifts and Donor Restrictions

- Unrestricted
- Restricted
  - Time
  - Purpose
- Documentation

Release from Restriction

- The passage of time
- Accomplish the donor purpose

Budgeting

Budgeting

What is a budget?

- A budget is the executive board's plan of action to reach strategic objectives as expressed in dollars.

- A budget describes and estimates the expected income from revenue sources and the expenditures needed to meet program objectives.

The Budget Process

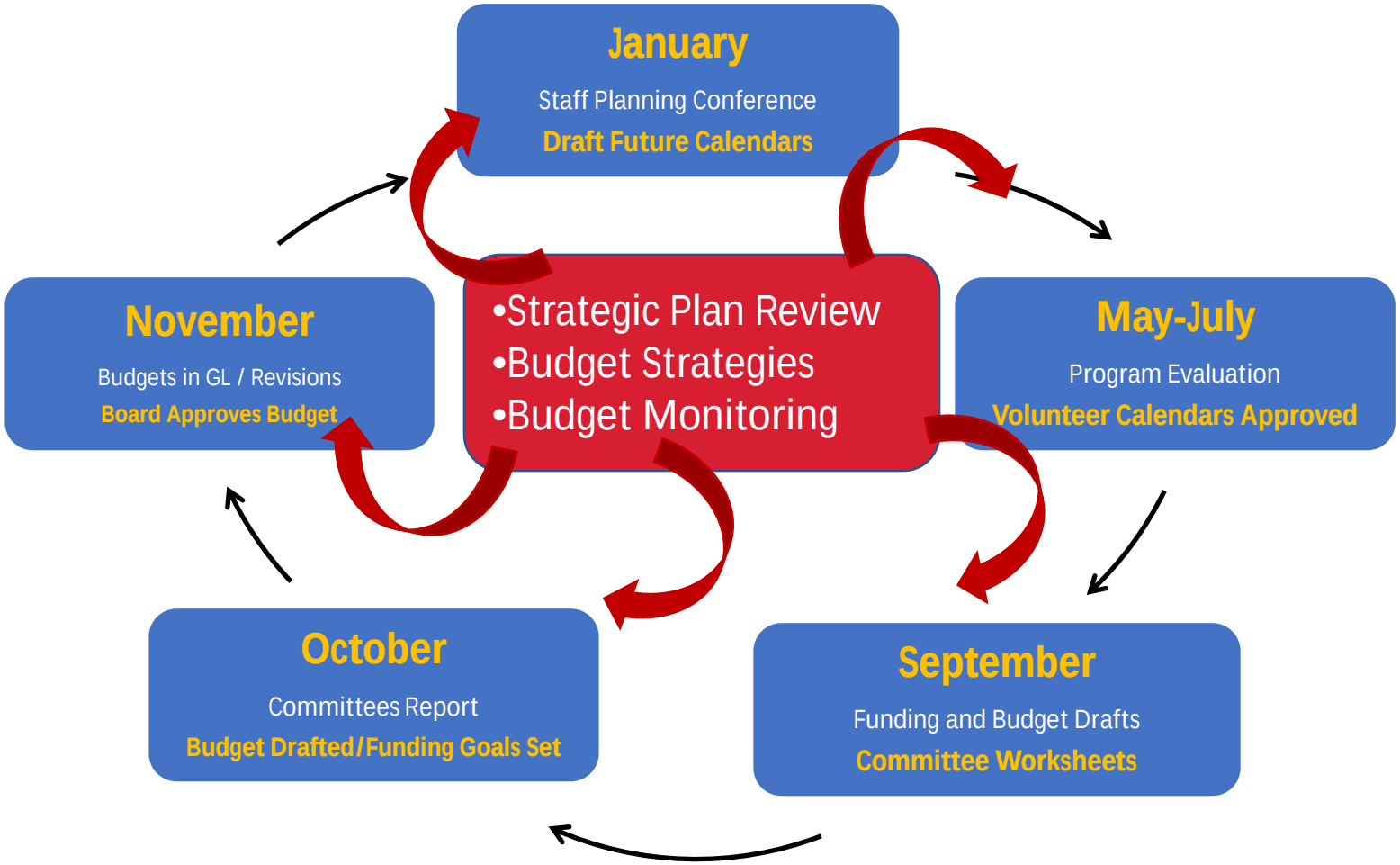
- Set Goals and Objectives
- Estimate the Cost of Program Requirements
- Estimate Anticipated Revenue
- Plan for Cash Flow
- Approve the Budget
  - Upload to PeopleSoft
- Reevaluate and Adjust

Budget Engagement Plan

Engagement in the budget process by board members, employees and volunteers is the most critical step toward success.

If they help build it they will buy into the accomplishment of goals and governance of the process.

Building the Annual Budget
Using the Planned Budgeting Model



Credit Cards

Does your council have a policy?

Make sure you have a board approved policy & procedures

Audits and Auditors

BSA AUDIT REQUIREMENTS

Requirement: Submit to National Office by July 31st :

- Audited Financial Statements with Opinion and Notes
- Audit Management Letter/SAS 115
- Council Form 990 - Copy

Auditor Roles

- Review and evaluate the system of internal control.
- Test selected financial transactions
- Verify or otherwise test year-end balances
- Form an opinion as to whether the financial statements are fairly stated in accordance with generally accepted accounting principles.

Independent Auditor's Opinion

SAMPLE

"In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Take any Council, Boy Scouts of America, as of December 31, 20xx, and the changes in its net assets and its cash flows for the year then ended are in conformity with generally accepted accounting principles."

Auditor Opinion

- Unmodified Opinion
- Modified Opinion
  - Qualified Opinion
  - Disclaimer
  - Adverse Opinion

Required Reports

FASB requires that voluntary health and welfare organizations include 4 reports.

- Statement of Financial Position
- Statement of Activities and Change in Net Assets
- Statement of Cash Flows
- Statement of Functional Expense

Format Statements

Local council accounting standard requires a presentation that follows the fund accounting format.

Audited statements must have three funds, prior year comparisons, plus total of all funds.

- Operating Fund
- Capital Fund
- Endowment Fund

Common Challenges with Audits

Audit Not Completed Timely

- 50 percent of audits are NOT received by July 31st

- Does the audit have any value to management if it has not been completed by July 31st?

Other Challenges

Net assets on the financial statements do not match the audit.

Other Challenges

The AICPA Audit guide allows for recording of investment income in the unrestricted (Operating) fund unless there are donor restrictions.

Audit Notes

Notes of the Financial Statements should reflect the corporation is exempt from federal taxes under 501(c)3 of the IRS code.

Additionally, it should address if the Council has any activities that relate to Unrelated Business Income Tax (UBIT).

Sample Income Tax Note

The Council is a non-profit organization exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code.

However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Council does not have any unrelated business taxable income for the year ended December 31, XXXX.

Audit Resources

BSA Audit Self Review Guide
Local Council Guide to the 20XX Audit
Audit Committee Guidebook

Preventing Fraud and Abuse

Categories of Fraud

- Asset Misappropriations
    - Theft or misuse of cash or noncash asset
- Corruption
    - Person uses their influence to obtain unauthorized benefit (bribes, kickbacks, conflict of interest, etc.)
- Fraudulent Statements
    - Falsification of financial statements

How are Non-Profits vulnerable to fraud?

- An environment of trust unlike that found in for-profits.
- Sometimes a lack of sufficient individuals with financial expertise
- Non-reciprocal transactions (contributions) are easier to steal than other forms of income.
- Inability to devote adequate resources to financial management.
- Employee job security linked to program and financial reporting.

Preventing Fraud and Abuse

INTERNAL CONTROLS:

- Cash Receipts
- Cash Disbursements
- Payroll
- Inventories
- Pledges
- Receivables
- Fixed Assets
- Liabilities
- Income
- Expenses

Fraud & Abuse
Internal Controls

Attributes of Internal Control System

- Segregation of Duties
- Systematic Record-Keeping Procedures
- Sound Personnel Policies and Reliable Personnel
- Regular Internal Review
- Protection of Assets

BSA Office Procedures Guide

Best Council in the Land
Policies and Procedures

Table of Contents

Stewardship Policies

tion 2-

Table of Contents

Policies Concerning Funds Received by the Council

Bank Deposits

It is the policy of this council to make at least one cash deposit daily.

1. Make deposits to the council's primary deposit account daily. Deposits can be made in several batches for the same day or one deposit for the entire day's receipts.
2. Write at least one deposit ticket for each day's business regardless of the size of the deposit.
3. Do not hold money overnight on the council premises, except the next day's change drawer and any cash not deposited from the previous day's business.
4. The Scout executive must give permission to open deposit accounts. Only executive board members will be authorized to sign for all deposit accounts.
5. The council may open deposit accounts in cities other than the city in which the council office is located in order to service district needs and other council needs. The Scout executive must give express permission for this.

Field Receipts

1. Issue a field receipt for all monies received outside of the council service center.
2. Issue field receipt books to all professional personnel and replace them as they are used. On occasion, it may be necessary to issue field receipt books to volunteers.
3. All field receipts shall be prenumbered, consist of three copies, and be issued to a specific person. Management shall periodically check to identify and verify proper usage of field receipts.
4. Field receipts should be completed in ink with sufficient pressure to make all three copies legible. Issue new field receipt books as current ones are used. Extra books are available for large events.
5. Each of the three parts of a field receipt has a specific purpose. The white (top) copy shall go to the original payer. The yellow copy shall accompany cash receipts turned in to the council service center. The pink copy shall be kept with the field receipt book and be turned in when a new book is issued.
6. All copies of the field receipts must be accounted for. Voided receipts should be clipped to the pink copy of the cash receipt when the field receipt book is turned in.
7. If field receipt books are issued to volunteers, the remaining blank receipts should be recovered after the accounting for the event is completed.

Fiscal Resources

Fiscal Resources

Local Council Accounting Manual

Fiscal Software User's Guide (PeopleSoft)

Finance Impact Website	www.scouting.org/financeimpact
IRS Website	www.irs.gov/
AICPA Website	www.aicpa.org/
Board Source	www.boardsource.org/

Council Support
Council Management Support
Contact Council Management Support
Council Assessments
Council Board Resources
Council Business Practices
Council Fiscal Management and Training
Journey to Excellence
Council Funding and Finance
Financial Planning
Funding The Council
Council Administration
Local Council Financial Audits
Back Office Business Solutions

Council Funding and Finance

Funding a Council and assuring proper financial management are among the primary responsibilities of the Council Board. The material presented in this Section provides tools for performing these critical functions. This is designed to be used by both Volunteers and Council staff.

Financial Planning

Funding the Council

Council Administration

Local Council Financial Audits

Back Office Business Solutions

BSA-COVID-19 Financial Resources

Questions and Review