

# Fiscal Concepts

September 12, 2024



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# Overall Objective

- 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

- Year End & Fundraising & General Ledger

## Fiscal Management time

- The Best Time of Year – Budget
- Budget Process
- Getting the Budget in PeopleSoft



# Previous session(s) review...

- Annual Time-Study Journal
- Deferred income & expense
- Running allocations
- Uploading journals to PS
- Subsidiary ledgers & reconciling
- Daily - Weekly - Monthly Tasks
- Audits – theory and audit adjustments in GL



# BUDGET

The Best Time of the Year



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# Budgeting

What is a budget?

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



# What is a Budget?

- A budget is an estimation of revenue and expenses over a specified future period of time.
- It is compiled and re-evaluated on a regular basis because the longer the time period of the budget, the more uncertainty is involved.
- It is a tool and a means to an end, not the end itself.





# What a budget is NOT...

- ... the same as cash – You can't spend the budget.
- ... perfect - Just because you budgeted something, that doesn't mean it will actually happen.
- ... absolute - It is an aid – not a substitute for self-discipline.



# Budgeting Methods

Imposed/Top Down budget



Participatory/Bottom up budget



# 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.



# Budget Timeline

- Summer – share budget reports with staff & volunteers
- Late summer – collect future year budgets from staff
  - Create Year-End Projections
- September – compile budgets in master spreadsheet
- October – seek budget approval
- November – enter budget in PS



# Building the Annual Budget Using the Planned Budgeting Model



# Budget Tools



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# Budget Tools

- Planned Budgeting document
- Detailed Budget Analysis Report (D-BUD-AN)
- PeopleSoft Budget Upload Spreadsheets
- Budget Upload Tool Zip updated April 20 – file with macros – unzip these all to one file folder on your desktop



# Planned Budgeting



Scouting America



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# Detailed Budget Analysis

Take Any Council, ###			Detailed Budget Analysis Report					Boy Scouts of America	
Period Ending: December 31, 2024									
Operating Fund - Unrestricted			Actual	Actual	Budget	Actual	Budget	Future Year Budget	
Account	Project	Project Name / Account Name	2022	2023	2023	2024	2024	2025	2026
	013	FOS	387,986	403,521	385,000	405,965	400,000	-	-
4001		Contributions-FOS	387,983	403,521	385,000	405,965	400,000	-	-
	013	FOS	(24,917)	(25,243)	(32,725)	(34,436)	(34,000)	-	-
4069		Provision for Uncollectable-FOS	(24,917)	(25,243)	(32,725)	(34,436)	(34,000)	-	-
<b>Total Friends of Scouting</b>			<b>363,066</b>	<b>378,278</b>	<b>352,275</b>	<b>371,529</b>	<b>366,000</b>	-	-
	015	Sporting Clays - Council	25,400	28,330	28,000	89,575	30,000	-	-
	065	Legacy of Service	-	2,375	11,100	-	-	-	-
	067	Golf Outing	4,760	5,315	7,700	6,350	8,600	-	-
	105	Legacy of Service	9,650	5,700	10,000	5,480	9,500	-	-
	111	Sporting Clays	-	-	-	8,100	5,125	-	-
4201		Contributions-SE-Sponsorships	39,810	41,720	56,800	109,505	53,225	-	-
	015	Sporting Clays - Council	41,850	47,975	46,000	675	50,000	-	-
	065	Legacy of Service	-	1,775	4,125	-	-	-	-
	067	Golf Outing	8,505	9,000	6,600	11,500	8,400	-	-
	105	Legacy of Service	8,375	8,295	11,050	8,565	10,600	-	-
	111	Sporting Clays	-	-	-	12,150	14,250	-	-
4202		Contributions-SE-Participants	58,730	67,045	67,775	32,890	83,250	-	-
	015	Sporting Clays - Council	7,238	5,816	9,000	8,699	7,800	-	-
	065	Legacy of Service	-	3,145	5,500	-	-	-	-
	067	Golf Outing	4,751	5,352	4,500	3,903	5,000	-	-
	111	Sporting Clays	-	-	-	1,425	2,300	-	-
4231		Contributions-SE-Other	11,989	14,313	19,000	14,027	15,100	-	-
	015	Sporting Clays - Council	5,000	5,000	5,000	-	5,000	-	-
3615		Reclass-Special Event	5,000	5,000	5,000	-	5,000	-	-
	015	Sporting Clays - Council	(2,908)	(3,850)	(4,500)	-	(4,500)	-	-
	065	Legacy of Service	-	(1,450)	-	-	-	-	-
	067	Golf Outing	(1,648)	(2,113)	(1,800)	(2,358)	(2,296)	-	-
	111	Sporting Clays	-	-	-	(840)	(1,400)	-	-
4251		Cost-DB-SE-Meals	(4,556)	(7,413)	(6,300)	(3,198)	(8,196)	-	-



# Budget Analysis with Forecast

Take Any Council ###				Boy Scouts of America			
Summary Budget Analysis - Period Ending: December 31, 2024							
Operating Fund - Unrestricted	Actual		Actual	Budget	Forecast	Budget	Budget
	2022	2023	2024	2024	2024	2025	2026
<b>Support and Revenue</b>							
<b>Direct Support</b>							
<b>Direct Mail</b>							
Friends of Scouting	363,066	378,278	371,529	366,000			
Project Sales							
Special Events - Net of Direct Benefit Cost	88,146	96,878	135,356	113,049			
Legacies and Bequests		10,000		10,000			
Foundations and Trusts	249,842	258,591	229,975	265,250			
Other Direct Support	33,262	300,347	59,385	60,587			
<b>Total Direct Support</b>	<b>734,315</b>	<b>1,044,094</b>	<b>796,245</b>	<b>814,886</b>			
<b>Associated Organizations</b>							
United Way	12,506	13,259	22,305	10,230			
<b>Unassociated Organizations</b>							
Other Indirect							
Government Fees and Grants							
<b>Total Indirect Support</b>	<b>12,506</b>	<b>13,259</b>	<b>22,305</b>	<b>10,230</b>			
<b>Revenue</b>							
Sale of Supplies - Less Cost of Sales							
Product Sales - Less Commissions & Cost	252,500	239,610	19,479	279,855			
Investment Income	154,031	151,338	62,428	149,025			
Realized Gain/Loss on Investments							
Camping	324,580	318,403	322,501	385,295			
Activities	159,915	318,845	163,861	244,377			
Other Revenue	100,780	104,191	61,944	113,506			
<b>Total Revenue</b>	<b>991,805</b>	<b>1,132,387</b>	<b>630,213</b>	<b>1,172,058</b>			
<b>Total</b>	<b>1,738,627</b>	<b>2,189,740</b>	<b>1,448,763</b>	<b>1,997,174</b>			



# Queries to Use for Budget

- LC\_BUDGET\_SPREADSHEET\_FIS\_YR
  - 12 months
  - Every account number in your budget
  - Every project code in your budget
- LC\_ACTUAL\_SPREADSHEET\_FIS\_YR
  - 12 months
  - Every account number used in year



# Budget Spreadsheet

## LC\_BUDGET\_SPREADSHEET\_FIS\_YR - Budget Spreadsheet - Fis Year

\*Business\_Unit:

Year:

Download results in : [Excel SpreadSheet](#) [CSV Text File](#) (641 kb)

[View All](#)

Row	Unit	Fund	Account	Project	Class	Account Description	Project Description	JAN	FEB	MAR	APR	MAY	JUN
1	L-1	1	3625	633	00	Reclass-Foundations and trusts	Staffing	-90000.000	0.000	0.000	0.000	0.000	0.000
2	L-1	1	3630	056	00	Reclass-other direct contrib	Eagle Education Trust	0.000	0.000	-15000.000	0.000	0.000	0.000
3	L-1	1	4001	000	90	Contributions-FOS	Mgmt and General Expenses	-100000.000	-100000.000	-100000.000	-100000.000	-100000.000	-100000.000
4	L-1	1	4069	000	90	Prov for Unc-FOS	Mgmt and General Expenses	8000.000	8000.000	8000.000	8000.000	8000.000	8000.000
5	L-1	1	4201	704	90	Contributions-SE-Sponsorships	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
6	L-1	1	4201	705	90	Contributions-SE-Sponsorships	Distinguished Citizen Luncheon	0.000	0.000	-260000.000	0.000	0.000	0.000
7	L-1	1	4209	704	90	Contributions-SE-Resale Items	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
8	L-1	1	4231	704	90	Contributions-SE-Other	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
9	L-1	1	4249	704	90	Prov for Unc Contributions-SE	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
10	L-1	1	4249	705	90	Prov for Unc Contributions-SE	Distinguished Citizen Luncheon	0.000	0.000	5000.000	0.000	0.000	0.000
11	L-1	1	4251	704	90	Cost-DB-SE-Meals	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
12	L-1	1	4251	705	90	Cost-DB-SE-Meals	Distinguished Citizen Luncheon	0.000	0.000	50000.000	0.000	0.000	0.000
13	L-1	1	4252	704	90	Cost-DB-SE-Facilities Rental	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
14	L-1	1	4255	704	90	Cost-DB-SE-Recognitions	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
15	L-1	1	4255	705	90	Cost-DB-SE-Recognitions	Distinguished Citizen Luncheon	0.000	0.000	1750.000	0.000	0.000	0.000
16	L-1	1	4261	704	90	Cost-DB-SE-Services for Resale	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
17	L-1	1	4271	704	90	Cost-DB-SE-Other	Sporting Clays Shoot	0.000	0.000	0.000	0.000	0.000	0.000
18	L-1	1	4271	705	90	Cost-DB-SE-Other	Distinguished Citizen Luncheon	0.000	0.000	52750.000	0.000	0.000	0.000
19	L-1	1	4401	000	90	Contribution-Found and trusts	Mgmt and General Expenses	-13000.000	-13000.000	-13000.000	-13000.000	-13000.000	-13000.000
20	L-1	1	4501	000	90	Contributions-Other Direct	Mgmt and General Expenses	-2500.000	-2500.000	-2500.000	-2500.000	-2500.000	-2500.000
21	L-1	1	4702	091	90	Contributions-united way-do de	United Way Capital Area	-100.000	-100.000	-100.000	-100.000	-100.000	-100.000



# Budget Spread in Excel

Unit	Fund	Account	Project	Class	Account Description	Project Description	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
	1	3625	633	00	Reclass-Foundations and trusts	Staffing	-90000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	3630	056	00	Reclass-other direct contrib	Eagle Education Trust	0.00	0.00	-15000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	4001	000	90	Contributions-FOS	Mgmt and General Expenses	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00	-100000.00
	1	4069	000	90	Prov for Unc-FOS	Mgmt and General Expenses	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00
	1	4201	704	90	Contributions-SE-Sponsorships	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-182820.00	0.00
	1	4201	705	90	Contributions-SE-Sponsorships	Distinguished Citizen Luncheon	0.00	0.00	-260000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	4209	704	90	Contributions-SE-Resale Items	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-26000.00	0.00
	1	4231	704	90	Contributions-SE-Other	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-7500.00	0.00
	1	4249	704	90	Prov for Unc Contributions-SE	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29700.00	0.00
	1	4249	705	90	Prov for Unc Contributions-SE	Distinguished Citizen Luncheon	0.00	0.00	5000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	4251	704	90	Cost-DB-SE-Meals	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15000.00	0.00
	1	4251	705	90	Cost-DB-SE-Meals	Distinguished Citizen Luncheon	0.00	0.00	50000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	4252	704	90	Cost-DB-SE-Facilities Rental	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10000.00	0.00
	1	4255	704	90	Cost-DB-SE-Recognitions	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5000.00	0.00
	1	4255	705	90	Cost-DB-SE-Recognitions	Distinguished Citizen Luncheon	0.00	0.00	1750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	4261	704	90	Cost-DB-SE-Services for Resale	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1250.00	0.00
	1	4271	704	90	Cost-DB-SE-Other	Sporting Clays Shoot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29500.00	0.00
	1	4271	705	90	Cost-DB-SE-Other	Distinguished Citizen Luncheon	0.00	0.00	52750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	4401	000	90	Contribution-Found and trusts	Mgmt and General Expenses	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00	-13000.00
	1	4501	000	90	Contributions-Other Direct	Mgmt and General Expenses	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00
	1	4702	091	90	Contributions-united way-do de	United Way Capital Area	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00
	1	6301	609	90	Sale of Goods-Non taxable	Scout Shop	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00	-31395.00
	1	6302	609	90	Sale of Goods-Taxable	Scout Shop	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00	-43355.00
	1	6351	609	90	Cost of goods sold-supplies	Scout Shop	44850.00	44850.00	44850.00	44850.00	44850.00	44850.00	44850.00	44850.00	44850.00	44850.00	44850.00	44850.00
	1	6351	610	90	Cost of goods sold-supplies	Scout Shop Freight	1500.00	1000.00	1500.00	950.00	850.00	1500.00	900.00	1500.00	1150.00	1000.00	1000.00	1150.00
	1	6401	664	90	Product sales	Popcorn Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-478099.00	-478099.00
	1	6451	664	90	Cost of products sold	Popcorn Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174400.00	174400.00
	1	6471	064	90	Unit commissions paid	Popcorn Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154000.00	154000.00
	1	6503	000	90	Investment Income-Endowmt Func	Mgmt and General Expenses	0.00	0.00	0.00	-721000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	6701	201	21	Camp-Fees	Lost Pines Year Round Camp	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00	-2500.00
	1	6701	202	21	Camp-Fees	Summer Camp Lost Pines	0.00	0.00	0.00	0.00	0.00	0.00	-472500.00	0.00	0.00	0.00	0.00	0.00
	1	6701	203	21	Camp-Fees	Green Dickson	-133.34	-133.34	-133.34	-133.34	-133.33	-133.33	-133.33	-133.33	-133.33	-133.33	-133.33	-133.33
	1	6701	205	21	Camp-Fees	STEAM Summer Camp	0.00	0.00	0.00	0.00	0.00	0.00	-100000.00	0.00	0.00	0.00	0.00	0.00
	1	6701	207	21	Camp-Fees	Griffith League Ranch	58.34	58.34	58.34	58.34	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33
	1	6701	209	21	Camp-Fees	Winter Camp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-200000.00



# Customizing the Spreadsheet

A	B	C	D	E	F	G	H	I	J
Unit	Fund	Account	Project	Class	Account Description	Project Description	2024 Budget	2025 Budget	JAN
1	1	3625	633	00	Reclass-Foundations and trusts	Staffing	-90000.00		-90000.00
1	1	3630	056	00	Reclass-other direct contrib	Eagle Education Trust	-15000.00		0.00
1	1	4001	000	90	Contributions-FOS	Mgmt and General Expenses	-1200000.00		-100000.00
1	1	4069	000	90	Prov for Unc-FOS	Mgmt and General Expenses	96000.00		8000.00
1	1	4201	704	90	Contributions-SE-Sponsorships	Sporting Clays Shoot	-182820.00		0.00
1	1	4201	705	90	Contributions-SE-Sponsorships	Distinguished Citizen Luncheon	-260000.00		0.00
1	1	4209	704	90	Contributions-SE-Resale Items	Sporting Clays Shoot	-26000.00		0.00
1	1	4231	704	90	Contributions-SE-Other	Sporting Clays Shoot	-7500.00		0.00
1	1	4249	704	90	Prov for Unc Contributions-SE	Sporting Clays Shoot	29700.00		0.00
1	1	4249	705	90	Prov for Unc Contributions-SE	Distinguished Citizen Luncheon	5000.00		0.00
1	1	4251	704	90	Cost-DB-SE-Meals	Sporting Clays Shoot	15000.00		0.00
1	1	4251	705	90	Cost-DB-SE-Meals	Distinguished Citizen Luncheon	50000.00		0.00
1	1	4252	704	90	Cost-DB-SE-Facilities Rental	Sporting Clays Shoot	10000.00		0.00
1	1	4255	704	90	Cost-DB-SE-Recognitions	Sporting Clays Shoot	5000.00		0.00
1	1	4255	705	90	Cost-DB-SE-Recognitions	Distinguished Citizen Luncheon	1750.00		0.00
1	1	4261	704	90	Cost-DB-SE-Services for Resale	Sporting Clays Shoot	1250.00		0.00
1	1	4271	704	90	Cost-DB-SE-Other	Sporting Clays Shoot	29500.00		0.00
1	1	4271	705	90	Cost-DB-SE-Other	Distinguished Citizen Luncheon			0.00
1	1	4401	000	90	Contribution-Found and trusts	Mgmt and General Expenses			-13000.00
1	1	4501	000	90	Contributions-Other Direct	Mgmt and General Expenses	-30000.00		-2500.00
1	1	4702	091	90	Contributions-united way-do de	United Way Capital Area	-1200.00		-100.00
1	1	6301	609	90	Sale of Goods-Non taxable	Scout Shop	-376740.00		-31395.00
1	1	6302	609	90	Sale of Goods-Taxable	Scout Shop	-520260.00		-43355.00
1	1	6351	609	90	Cost of goods sold-supplies	Scout Shop	538200.00		44850.00
1	1	6351	610	90	Cost of goods sold-supplies	Scout Shop Freight	14000.00		1500.00

Insert two columns



# Customizing the Spreadsheet

A	B	C	D	E	F	G	H	I	U	V	W
Unit	Fund	Account	Project	Class	Account Description	Project Description	2024 Budget	2025 Budget	DEC	2025 Months	2025/12
L	1	3625	633	00	Reclass-Foundations and trusts	Staffing	-90000.00		0.00	-90000.00	0.00
L	1	3630	056	00	Reclass-other direct contrib	Eagle Education Trust	-15000.00		0.00	-15000.00	0.00
L	1	4001	000	90	Contributions-FOS	Mgmt and General Expenses	-1200000.00		-100000.00	-1200000.00	0.00
L	1	4069	000	90	Prov for Unc-FOS	Mgmt and General Expenses	96000.00		8000.00	96000.00	0.00
L	1	4201	704	90	Contributions-SE-Sponsorships	Sporting Clays Shoot	-182820.00		0.00	-182820.00	0.00
L	1	4201	705	90	Contributions-SE-Sponsorships	Distinguished Citizen Luncheon	-260000.00		0.00	-260000.00	0.00
L	1	4209	704	90	Contributions-SE-Resale Items	Sporting Clays Shoot	-26000.00		0.00	-26000.00	0.00
L	1	4231	704	90	Contributions-SE-Other	Sporting Clays Shoot	-7500.00		0.00	-7500.00	0.00
L	1	4249	704	90	Prov for Unc Contributions-SE	Sporting Clays Shoot	29700.00		0.00	29700.00	0.00
L	1	4249	705	90	Prov for Unc Contributions-SE	Distinguished Citizen Luncheon	5000.00		0.00	5000.00	0.00
L	1	4251	704	90	Cost-DB-SE-Meals	Sporting Clays Shoot	15000.00		0.00	15000.00	0.00
L	1	4251	705	90	Cost-DB-SE-Meals	Distinguished Citizen Luncheon	50000.00		0.00	50000.00	0.00
L	1	4252	704	90	Cost-DB-SE-Facilities Rental	Sporting Clays Shoot	10000.00		0.00	10000.00	0.00
L	1	4255	704	90	Cost-DB-SE-Recognitions	Sporting Clays Shoot	5000.00		0.00	5000.00	0.00
L	1	4255	705	90	Cost-DB-SE-Recognitions	Distinguished Citizen Luncheon	1750.00		0.00	1750.00	0.00
L	1	4261	704	90	Cost-DB-SE-Services for Resale	Sporting Clays Shoot	1250.00		0.00	1250.00	0.00
L	1	4271	704	90	Cost-DB-SE-Other	Sporting Clays Shoot	29500.00		0.00	29500.00	0.00
L	1	4271	705	90	Cost-DB-SE-Other	Distinguished Citizen Luncheon	52750.00		0.00	52750.00	0.00
L	1	4401	000	90	Contribution-Found and trusts	Mgmt and General Expenses	-156000.00		-13000.00	-156000.00	0.00
L	1	4501	000	90	Contributions-Other Direct	Mgmt and General Expenses	-30000.00		-2500.00	-30000.00	0.00
L	1	4702	091	90	Contributions-united way-do de	United Way Capital Area	-1200.00		-100.00	-1200.00	0.00

Add two columns at the end



# Upload to General Ledger

The screenshot shows a web application interface for BSA Spreadsheet Journal Import. At the top, there is a browser address bar with 'D6' and a search bar. Below the browser bar is a blue header bar with the BSA logo on the left, the text 'BSA Spreadsheet Journal Import' in the center, and the version number '8.58.23' on the right. The main content area is divided into three vertical panels: 'General', 'Journal Sheets', and 'Import Journals'. The 'General' panel contains 'Setup' and 'Notes' buttons. The 'Journal Sheets' panel contains 'New', 'Edit', 'Delete', and 'Copy' buttons. The 'Import Journals' panel contains 'Import Now' and 'Write File' buttons. A small white plus sign is visible in the bottom right corner of the main content area.





# Reconciling Fundraising to General Ledger



# PeopleSoft

Reports needed from PeopleSoft:

- Trial Balance
- Posted Detail

Run the Posted Detail report by account number –  
1301, 1304, 4001, 4201, etc.

Review the reports and match them with the amounts on the Blackbaud reports.



# Blackbaud

- Run each month

Reports needed from Blackbaud:

- Appeal Progress Report

- Pledge Receivable Aging Report

- BSA Summary of Appeals



# Accounts

In PeopleSoft(PS) and Blackbaud(BB):

- PS - Contributions Receivable accounts (1301-1348)
- BB- Pledge Receivables  
Pledge Receivables is a promise to give
- PS - Contributions – Revenue accounts (4001-5001)
- BB – Donations  
Donations are funds received without a pledge first



# To reconcile the Pledge Receivables



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# PeopleSoft

## Posted Detail Report:

- Run the Posted detail by date and account number. Check the ending balance. If the number don't match. Check for GJ, TP, CR in the report.

---

Total Activity:	18,055.00	16,955.00	1,100.00
1-1304-804-00 - Contrib Rec-Special Events-CY-Golf Tournament		Ending Balance:	2,275.00

---

*1-1304 = \$2,275.00*



# Pledge Receivable Aging Report

Revenue>Pledge Receivable Aging Report>Council>Report  
Code

---

2,275.00	2,275.00	0.00	0.00	0.00	2,275.00
----------	----------	------	------	------	----------

---

- *Pledge Balance: \$2,275.00*

*To get the number that should be in 1301, 1304, etc. run the Pledge Receivable Aging Report.*



# To Reconcile Donations



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# PeopleSoft

## Posted Detail Report:

- Run the Posted detail by date and account number. Check the ending balance. If the number don't match. Check for GJ, TP, CR in the report.
- The amount in the Contributions (4001-5001) account equals Appeal Progress Results report.



# Appeal Progress Results

The Appeal Progress Results will give the following information.

Appeal Revenue Summary tab:

Total Contributions

Payments Received

Write-offs

Outstanding Balances



# Appeal Progress Results

- Revenue>Appeal Progress Results>Council Number

**Site Search**

Site ID: 005

Name:

Short name:

Acronym:

Site type:

Search

Clear

**Results (1 record found)**

Site ID	Name	Short name	Acronym	Site type	Site
005	Boy Scouts of America Council			Local Council	Boy

Help

Select

Cancel



# Appeal Progress Results

Revenue Summary						Balances	Contributions	Payments	Revenue Details (Splits)	Matching Gift Claims	Designations	Mailings	Documentation
<b>Contributions - posted 1/2/2018</b>													
Total Contributions		# of Contributions		Average Contribution		Recent Contribution		Earliest Contribu					
\$65,955.00		124		\$531.90		10/16/2017		2/23/2017					
<b>Payments Received - posted 1/2/2018</b>													
Payments Received		# of Payments		Average Payment		Most Recent Payment		Mismatch: Appeal?		Mismatch:			
\$63,690.00		117		\$544.27		12/27/2017		No		No			
<b>Write-offs - will not post (manual PeopleSoft journal entry required)</b>													
Loading...													
<b>Outstanding Balances - through 1/2/2018</b>													
Total Balances		# Pledges with Balance		Average Balance		Final Installment Due		Mismatch: Appes					
\$2,275.00		2		\$1,137.50		9/12/2017		No					

4201- Contributions: \$65,955.00  
 1304- Outstanding Balances: \$2,275.00



# Other things to look for in PeopleSoft



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# Check the following if not balancing:

- Verify that all transactions has been posted to PS.
- Write-offs are recorded by Journal entry not through Blackbaud entry.
- Check Wire Transfers
- Check Payroll Deduction (2237)
- Check Gift in Kind (9430)
- Check for General Journals (Verify the journals in Posted Detail



# PeopleSoft Journals

Journal entries from Blackbaud comes over with the batch number.

- Journals labeled (AXXXXX) are Adjustments
- Journals labeled (LXXXXX) are Regular batches
- Journals labeled (XXXXXx1) didn't commit the first time.

00078	08/26/2024	0	(blank)	L	Posted	Valid	ACTUALS	CJ	USD	3	150	0	10054x4	Fundraising System T
00074	01/03/2024	0	(blank)	L	Posted	Valid	ACTUALS	CJ	USD	5	600	0	A00802	Fundraising System T
00074	01/02/2024	0	(blank)	L	Posted	Valid	ACTUALS	CJ	USD	7	2050	0	L10632	Fundraising System T
00074	01/02/2024	0	(blank)	L	Posted	Valid	ACTUALS	CJ	USD	2	350	0	L10632	Fundraising System T



# Allowance for Uncollectable Pledges





# Allowance for Uncollectable Pledges

- Calculating the Allowance for Uncollectable Pledges are done by most councils at the end of the year.
- Booking the value can be done every month.
- Calculate the percentage of pledges that are not collectible. Use the Allowance and Provision accounts.



# Allowance for Uncollectable Pledges

- The entry will be:
- FOS - Debit 4069 and Credit 1371
- Allowance for Uncollectable Accounts
  - 1371 – FOS
  - 1372 – Project Sales
  - 1373 – Capital Campaign
  - 1374 – Special Events
  - 1377 – United Way DDesg
  - 1378 – United Way Allocation



# Pledge Receivable Aging Report From Blackbaud



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# Revenue>Reports>Pledge Receivable Aging



The screenshot shows a software interface with a 'Revenue' menu item highlighted in yellow. Below it, there are two columns of options: 'More tasks' and 'Reports'. The 'Reports' column is also highlighted in yellow, and the 'Pledge Receivable Aging Report' option is highlighted in yellow.

**Revenue**

**More tasks**

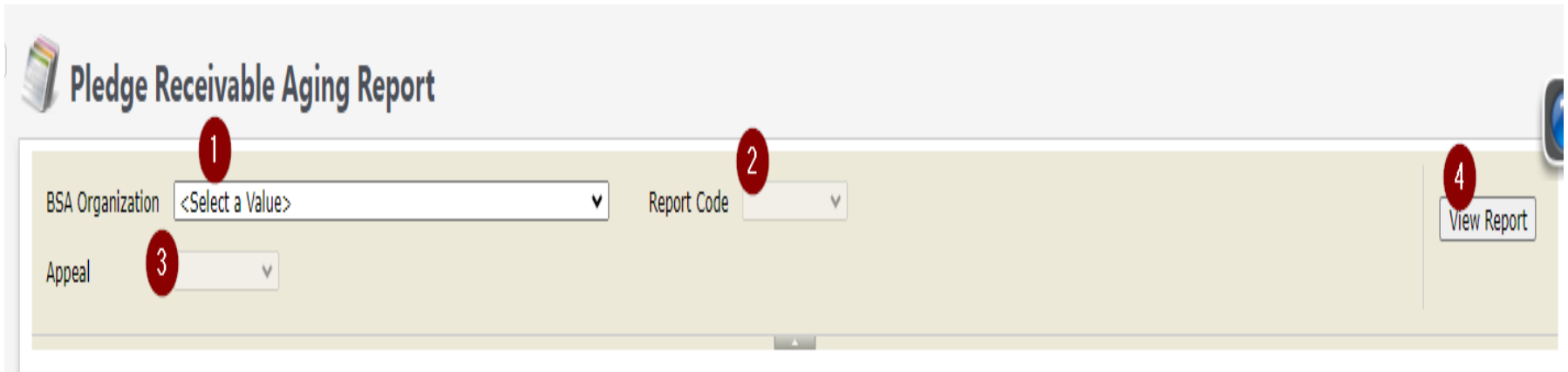
- Appeal progress results
- Daily Revenue Transactions List
- Gift in Kind List
- Open Pledge List
- Recurring Gift List
- Revenue Data Hygiene
- Write-Offs Data List

**Reports**

- BSA Appeal Constituent Export (OLTP)
- BSA Appeal Constituent Report (OLTP)
- BSA Appeal Progress Export (OLTP)
- BSA Appeal Progress Report (OLTP)
- Pledge Receivable Aging Report**
- Appeal Progress by Category
- Appeal Progress by Solicitor
- BSA Summary of Appeals



1. BSA Organization = Council's ID and Name
2. Report Code – is the Year you are running
3. Appeal – Only can be one at time
4. View Report – Click to run report



**Pledge Receivable Aging Report**

BSA Organization  Report Code

Appeal

[View Report](#)

The screenshot shows a web interface for generating a report. It features three dropdown menus: 'BSA Organization' (with a red circle '1' above it), 'Report Code' (with a red circle '2' above it), and 'Appeal' (with a red circle '3' above it). A 'View Report' button is located on the right side, with a red circle '4' above it. The interface is titled 'Pledge Receivable Aging Report' and includes a small icon of a smartphone on the left.





# Pledge Receivable Aging Report

BSA Organization:  Report Code:

Appeal:

32 of 32 Find | Next

Run Date: 9/11/2024 Pledge Receivable Aging Report Page 32 of 32  
 Run Time: 11:39:13 001 - Cavalry (Harrison County)

Appeal: 2024 Friends of Scouting  
 BSA Structure:    
 Giving Category:

Constituent Name	Pledge Date	Pledge Amount	Pledge Balance	Current Due	Past Due		
					30+	60+	90+
001 - Cavalry (Harrison County) Pledge for Harrison County	05-Dec-23	200.00	83.10	0.00	0.00	0.00	83.10
001 - Cavalry (Harrison County) Pledge for Harrison County	17-Jan-24	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00
001 - Cavalry (Harrison County) Pledge for Harrison County	19-Apr-24	100.00	100.00	100.00	0.00	0.00	0.00
001 - Cavalry (Harrison County) Pledge for Harrison County	19-Apr-24	100.00	100.00	100.00	0.00	0.00	0.00
001 - Cavalry (Harrison County) Pledge for Harrison County	19-Apr-24	100.00	100.00	100.00	0.00	0.00	0.00
001 - Cavalry (Harrison County) Pledge for Harrison County	19-Apr-24	100.00	100.00	100.00	0.00	0.00	0.00
001 - Cavalry (Harrison County) Pledge for Harrison County	02-Jul-24	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00
<b>Community Total:</b>		<b>4,000.00</b>	<b>4,073.10</b>	<b>4,073.10</b>	<b>0.00</b>	<b>0.00</b>	<b>83.10</b>
<b>Unassigned Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(001) 2024 Friends of Scouting Total:</b>		<b>4,000.00</b>	<b>4,073.10</b>	<b>4,073.10</b>	<b>0.00</b>	<b>0.00</b>	<b>83.10</b>



# Breathe...

- Relax for a few



# Next Session

Thursday, October 10, 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.

Enter your answer





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
  - June 25-27, 2024
  - August 20-22, 2024
  - October 22-24, 2024
  - February 18-22, 2025



# QUESTIONS?

Feel free to unmute and ask....

# ANSWERS...



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