Fiscal Concepts

- June 12, 2025
- Cornelia Ellis & Don Day

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 Topics

- Blackbaud CRM & Project Codes
- Year-end Forecasting
- Cash Forecasting
- Accounting for Payroll in ADP

Previous session(s) review…

- Daily - Weekly - Monthly Tasks
- Audits – theory and audit adjustments in GL
- Year-End Preparation & Budget
- Using Voucher Templates
- Annual Budget Process

Project Code Definition
(PS User Guide)

Projects codes are tags that must be applied to transactions in the account string that helps the local council track financial data by purpose, location, program or other definition.

Most common use of these codes is camp and various activities. The control of projects is at the discretion of the council based on organizational needs.

Projects should be unique in meaning usage. They may be used in all three funds and attached to any transaction.

The software is configured so that a project code must be applied to each transaction used in the system.

Project Codes/Designation

- Make sure that PS project codes match with CRM's designation.
- Try to use a project code other than "000" in CRM.
- Easy to reconcile when there is a designation set up for an appeal and event.

CRM Designation

- Designations have 3 sets of numbers 06209812
  - The red digits represent the Council Number. This tells CRM which PeopleSoft Account the transaction should go to.
  - The green digits represent the “Project Code” in PeopleSoft the transaction should record against.
  - The **black** digit is the Fund. In the example above we have a “2”. This number will send it to your Capital fund.
  - Inbound Channel determine the account number. “Friends of Scouting = 4001”
  - The Revenue Category determine “Restriction” or the sub-account for “Special Events”.

Designation

- Use the LXXX New Designation Form (New Designation)
- Use the LXXX BCRM Event Revenue Form (Special Event)

- Only request new designations for new Appeal or Event
- The Appeal may change be the designation stays the same

Subsidiary Ledgers - CRM

When Pledges or Donations are entered transactions goes to the General Ledger

Pledges:

Debit	1-1301-000-00	Pledges Receivable
Credit	1-4001-000-90	Contribution

Donations:

Debit	1-1001-000-00	Cash
Credit	1-4001-000-90	Contribution

Subsidiary Ledgers - CRM

- When FOS Payments are entered in CRM the following transaction goes to GL.

  - Debit Cash 1-1001-xxx-00
  - Credit Pledges Rec 1-1301-xxx-00

Reconciling Blackbaud CRM to PeopleSoft

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.

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 Results

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

Cash Flow – Forecasting - Budget

The Annual Budget

- Strategic Plan required – to know where you want to go
- Determine Future Program Related Expenses
- Determine Future Program Related Revenues
- Determine Cash Needs
  - Cash Flow
  - Cash Forecasting

What is cash flow

- The total amount of money being transferred into and out of a business, especially as affecting liquidity.
  - The Statement of Cash flows is a historical report which shows the impact on cash from Operations, Investments, and borrowing
- This is a historical report to show where our cash went over a previous period

Cash Flow Tools Available

- Statement of Cash Flows (SOCF)

Statement of Cash Flows

Period Ending: December 31, 2024

	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
	2024	2023	2024	2023	2024	2023	2024	2023
Cash flows from operating activities								
Change in total net assets	146,268	(57,668)	117,650	(284,363)	2,428	5,394	266,346	(336,637)
Adjustments to reconcile change in net asset to net cash provided (used) by operating activities from January 1 through this period.								
Depreciation			-	284,363			-	284,363
Realized/unrealized (gains) losses on sale of fixed assets			-	-			-	-
Realized/unrealized (gains) losses on sale of investme	-	-	-	-	(421)	(987)	(421)	(987)
Adjustments for changes in assets and liabilities								
Net cash provided/(used) by operating	**51,450**	**(74,572)**	**-**	**-**	**2,007**	**4,407**	**53,457**	**(70,165)**
Cash flows from investing activities								
Net cash provided/(used) by investing	**-**	**-**	**(15,779)**	**-**	**0**	**(0)**	**(15,779)**	**(0)**
Cash flows from financing activities								
Net asset adjustments	-	-	-	-	-	-	-	-
Net of transfers	(5,676)	0	-	-	-	-	(5,676)	0
Net of inter-fund loans	-	-	-	-	-	-	-	-
Net cash provided/(used) by financing	**(24,902)**	**16,886**	**-**	**-**	**-**	**-**	**(24,902)**	**16,886**
Net Inc (Dec) in cash and temporary cash inves	26,548	(57,686)	(15,779)	-	2,007	4,407	12,775	(53,279)
Cash and temporary cash investments								
Beginning of year	584,485	642,171	(542,521)	(542,521)	66,335	61,928	108,299	161,577
End of this period	611,033	584,485	(558,301)	(542,521)	68,342	66,335	121,074	108,299

Year-End Budget Forecasting

- Creating a financial projection that estimates a company’s revenue, expenses, for the fiscal year, based on the current year's budget and other relevant data.
- It's a process that combines the structured plan of a budget with the predictive insights of forecasting, allowing for a dynamic and data-driven financial strategy.

Year-End Forecasting

- Use Budget Analysis Reports
  - Budget Analysis Summary (BANALR2)
  - Detailed Budget Analysis (D-BUD-AN)
    - Run with Scope

Take Any Council							Scouting America
			Summary Budget Analysis Report				
			Period Ending: December 31, 2025				
Operating Fund - Unrestricted	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	**Future Year Budget**	
	2023	**2024**	**2024**	**2025**	**2025**	**2026**	**2027**
Support and Revenue							
Direct Support							
Contributions of cash and other financial assets							
Direct Mail							
Friends of Scouting	106,705	183,119	103,000	18,437	395,404		
Project Sales							
Special Events - Net	28,223	15,835	95,000	-3,390	70,000		
Legacies and Bequests							
Foundations and Trusts	48,800	39,250	45,000	13,500	40,000		
Other Direct			20,000				
Total contributions of cash and other financial assets	183,728	238,204	263,000	28,547	505,404		
Contributions of non-financial assets							
Total Direct Support	183,728	238,204	263,000	28,547	505,404		
Associated Organizations		2,550					
United Way	40,376	22,908	25,000	4,362	21,600		
Unassociated Organizations							
Other Indirect	7,580	45,890	5,000	371	1,000		
Government Fees and Grants	98,193	264,235	210,000		306,004		
Total Indirect Support	146,149	335,583	240,000	4,733	328,604		
Revenue							
Sale of Supplies - Net	2,410	7,064		1,658			
Product Sales - Net	83,715	45,493	50,000	92	114,524		

What is Cash Forecasting

- Cash Forecasting is the process of estimating a company's future cash inflows and outflows over a specific period, usually a few months or a year.
- It helps companies anticipate their cash position and make informed decisions about spending, saving, and investing
- Cash forecasting differs from budgeting. A budget is a plan of income and spending, while a cash flow forecast predicts when income and expenses will actually be received or paid.
- Accurate cash forecasting can help businesses optimize liquidity, plan for major expenses, and make informed strategic decisions

Cash Forecasting Tools Available

- None from PeopleSoft
- How does your council do cash forecasting?
- How often?
- What tools do you use?

Historical Cash Analysis

- Uses “ACTUALS” & Trial Balance Query from PeopleSoft
- Determine beginning cash position
- Use Report to review four-years of historical
  - Cash movement
  - Revenue
  - Expenses
- With four-years of blended history, this gives you a perspective on how much cash, revenue, and expenses over time

Historical Cash Analysis

- With the historical perspective, with any starting month, you should be able to forecast future revenue, cash, and expenses

Historical Cash Flow Analysis (Operating Fund)

Net Cashflow	Year	JAN	FEB	MAR	APR	MAY	JU
	2015	$ 59,000	$ (21,944)	$ (3,238)	$ 112,057	$ 51,075	$
	2016	$ 48,617	$ (71,120)	$ (27,729)	$ 181,441	$ 3,168	$
	2017	$ 54,687	$ (92,670)	$ (21,950)	$ 106,352	$ 30,801	$
	2018	$ 49,878	$ (92,769)	$ 5,479	$ 20,223	$ 15,905	$
	4 Year Weighted Moving Average	$ 51,980	$ (81,327)	$ (10,263)	$ 87,489	$ 21,343	$
	2019 (formula estimated net cash flow)	$ 50,929	$ (87,048)	$ (2,392)	$ 53,856	$ 18,624	$
$ 183,768.72	Forecasted Total Cash Position	$ 234,698	$ 147,650	$ 145,258	$ 199,114	$ 217,738	$

Revenue	Year	JAN	FEB	MAR	APR	MAY	JU
	2015	$ 94,530	$ 37,490	$ 35,914	$ 109,726	$ 48,936	$
	2016	$ 59,159	$ 28,374	$ 28,376	$ 116,085	$ 51,291	$
	2017	$ 52,660	$ 24,176	$ 65,866	$ 64,983	$ 53,287	$
	2018	$ 39,501	$ 34,619	$ 51,955	$ 32,744	$ 56,869	$
	4 Year Weighted Moving Average	$ 52,883	$ 30,524	$ 49,808	$ 66,782	$ 53,885	$
	2019 (formula estimated revenue)	$ 46,192	$ 32,572	$ 50,882	$ 49,763	$ 55,377	$

Expenses	Year	JAN	FEB	MAR	APR	MAY	JU
	2015	$ 56,966	$ 64,582	$ 55,606	$ 70,594	$ 45,687	$
	2016	$ 52,006	$ 66,227	$ 47,924	$ 54,342	$ 67,438	$
	2017	$ 59,338	$ 68,866	$ 55,253	$ 51,485	$ 73,363	$
	2018	$ 61,547	$ 65,487	$ 57,229	$ 69,075	$ 47,186	$
	4 Year Weighted Moving Average	$ 58,518	$ 66,558	$ 54,613	$ 61,003	$ 58,940	$
	2019 (formula estimated expenses)	$ 60,032	$ 66,022	$ 55,921	$ 65,039	$ 53,063	$

Burn Rate	Year	JAN	FEB	MAR	APR	MAY	JU
4 year Weighted Moving Average Gross Burn Rate		$ 58,518	$ 66,558	$ 54,613	$ 61,003	$ 58,940	$
4 year Weighted Moving Average Net Burn Rate		$ 5,635	$ 36,034	$ 4,804	$ (5,779)	$ 5,054	$

Historical Cash Flow Analysis

Net Cashflow	Year	MAY	JUN	JUL	AUG
	2015	$ 51,075	$ (35,923)	$ (65,624)	$
	2016	$ 3,168	$ (41,671)	$ (65,482)	$
	2017	$ 30,801	$ (45,273)	$ (71,349)	$
	2018	$ 15,905	$ (41,389)	$ (65,309)	$
	4 Year Weighted Moving Average	$ 21,343	$ (42,064)	$ (67,187)	$
	2019 (formula estimated net ca	$ 18,624	$ (41,727)	$ (66,248)	$
$ 183,768.72	Forecasted Total Cash Position	$ 217,738	$ 176,012	$ 109,764	$

Revenue	Year	MAY	JUN	JUL	AUG
	2015	$ 48,936	$ 71,164	$ 238,585	$
	2016	$ 51,291	$ 31,225	$ 203,370	$
	2017	$ 53,287	$ 42,274	$ 235,705	$
	2018	$ 56,869	$ 19,924	$ 151,133	$
	4 Year Weighted Moving Average	$ 53,885	$ 34,013	$ 195,697	$
	2019 (formula estimated reven	$ 55,377	$ 26,968	$ 173,415	$

Expenses	Year	MAY	JUN	JUL	AUG
	2015	$ 45,687	$ 68,765	$ 196,138	$
	2016	$ 67,438	$ 50,011	$ 171,264	$
	2017	$ 73,363	$ 84,673	$ 206,986	$
	2018	$ 47,186	$ 62,863	$ 134,607	$
	4 Year Weighted Moving Average	$ 58,940	$ 67,425	$ 169,805	$
	2019 (formula estimated exper	$ 53,063	$ 65,144	$ 152,206	$

Burn Rate	Year	MAY	JUN	JUL	AUG
4 year Weighted Moving Average Gross Burn Rate		$ 58,940	$ 67,425	$ 169,805	$
4 year Weighted Moving Average Net Burn Rate		$ 5,054	$ 33,412	$ (25,892)	$

Cash Flow Forecast

Cash Flow Forecast	May		
	Input current month beginning account balances		
Bank Account Balances			
Bank Account 1	$100,000		
Bank Account 2	$50,000		
Bank Account 3	$25,000		
Total Bank Balances	**$175,000**		
		June Beginning Cash Balance	**July Beginning Cash Balance**
		$117,800	**$163,400**
Estimated Payables	**May**	**June**	**July**
Total Payroll and Taxes	$100,000	$100,000	$100,000
Employee Benefits	$20,000	$20,000	$20,000
Estimated Account Payable	$70,000	$70,000	$100,000
Registration Fees	$5,000	$2,000	$500
Debt Payments	$2,000	$2,000	$2,000
Total Estimated Payables	**$197,000**	**$194,000**	**$222,500**
Estimated Accts. Receivable	**May**	**June**	**July**
Accounts receivable - Popcorn	$2,000		
Account receivable - Other			
Accounts receivable - Other			
Total Accts. Receivable	**$2,000**	**$0**	**$0**
Estimated Contributions Receivable	**May**	**June**	**July**
FOS	$10,000	$8,000	$8,000
Special Event 1	$500	$1,000	$500
Special Event 2	$200	$100	$150
United Way	$1,000	$1,000	$1,000
Foundations	$0	$50,000	$0
Total Contributions Receivable	**$11,700**	**$60,100**	**$9,650**
Estimated Revenue	**May**	**June**	**July**
FOS	$50,000	$40,000	$10,000

Estimated Revenue	May	June	July	August
FOS	$50,000	$40,000	$10,000	
Special Event 1	$5,000	$0	$0	
Special Event 2		$15,000		
United Way	$600	$0	$0	
Foundations				
Sale of Goods	$10,000	$10,000	$8,000	
Investment Income	$2,000	$2,000	$2,000	
Camp Fees 1		$50,000	$100,000	
Camp Fees 2			$20,000	
Camp Fees 3			$50,000	
Camp Fees 4	$2,000	$15,000	$25,000	
Camp Fees 5				
Activity Fees 1	$7,500	$7,500		
Activity Fees 2		$35,000		
Activity Fees 3	$34,000			
Activity Fees 4	$10,000			
Activity Fees 5			$20,000	
Rent Income	$5,000	$5,000	$5,000	
Total Revenue	**$126,100**	**$179,500**	**$240,000**	**$0**
Total Cash Raised	**$139,800**	**$239,600**	**$249,650**	**$0**
Forecasted Cash Balance	**$117,800**	**$163,400**	**$190,550**	**$190,550**

Managing Cash Inflow

- Adjust Fundraising Timing (Special Events)
- Adjust Camp and Activities Schedule
- Talk to United Ways
- Clean Depository Accounts
- Adjust Fundraising Billing Cycle

ADP & The General Ledger

- Payroll processing creates General Ledger Journals
- In order to build the GL, key fields in ADP must be filled out
  - Job Code – standardized listing which drives the four-digit account #
  - Home Cost Number – determined by local council to drive the fund, project code and class

If you need assistance

- Call Member Care – 972-580-2489
- Create an work order on Jira http://membercare.scouting.org
- Send an email (last resort ;-))

Next Session

Thursday, August 14, 2025

10:00 am & 2:00 pm CT

- Questions?

- Discussion?