



CENTRAL FLORIDA COUNCIL
BOY SCOUTS OF AMERICA

2021 Budget
and
Budget
Explanation

Central Florida Council 2021 Budget

To make it easier to compare the year-to-year financials, this budget explanation has some adjustments from standard financial statements. Most notably, National Jamboree figures are shown at the bottom of this explanation and, unless otherwise noted, are excluded from the charts and graphs below. This ensures that this one event, which only occurs every 4 years, most recently in 2017, does not cause large fluctuations on both the income and expense lines. The 2021 National Jamboree was canceled due to COVID-19. The standard monthly financials presented throughout the year, some of which compare current year and past year values, will not be separated out in this fashion.

In 2020, the COVID-19 virus had a tremendously negative effect on the council's ability to hold in-person events, including fundraising, camping, activities, and meetings. This resulted in unprecedented drops in numerous revenue line items of the budget. Although the council worked aggressively to control costs, these cuts were not able to counteract all of the revenue losses. The ongoing impact to 2021 has been considered, but there are significant unknowns at the time the budget was produced and approved.

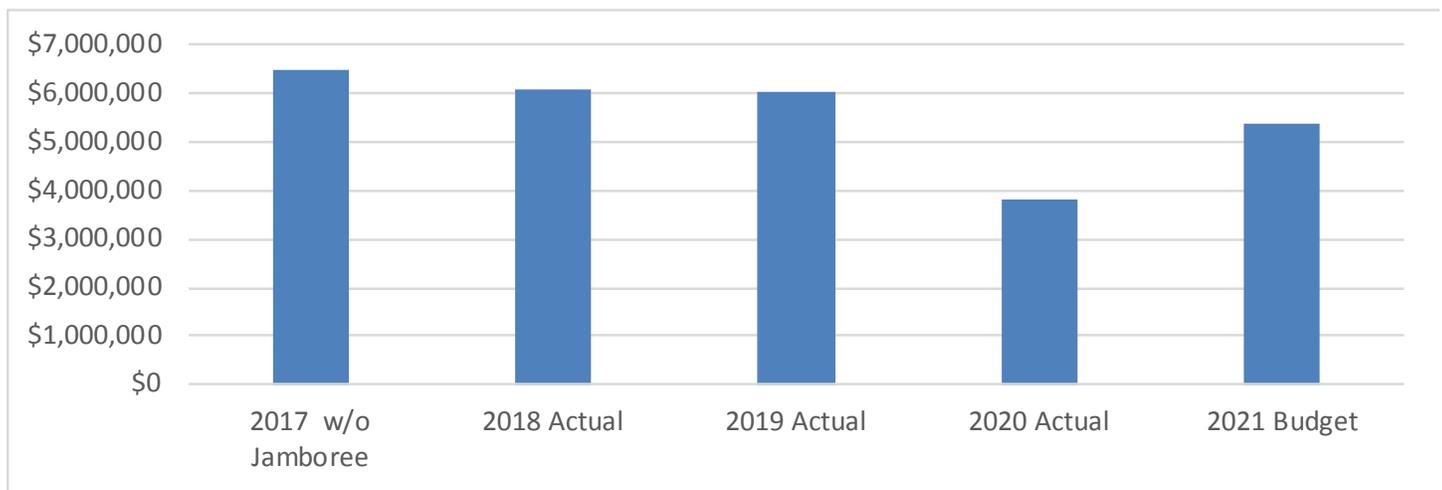
Support and Revenue Including National Jamboree

Actuals				Budget
2017	2018	2019	2020	2021
\$6,481,042	\$6,093,856	\$6,057,843	\$3,838,459	\$5,383,831

Support and Revenue Excluding National Jamboree

Actuals				Budget
2017	2018	2019	2020	2021
\$6,932,765	\$6,093,856	\$6,057,843	\$3,838,459	\$5,383,831

Support and Revenue Excluding National Jamboree



Direct Support

Friends of Scouting (FOS) – Line 1

The Friends of Scouting campaign consists of two components:

- A family campaign where parents and leaders have the opportunity to support the council’s Scouting program
- A community campaign which consists of numerous Golden Eagle Dinners, at which many corporations, foundations and individuals contribute to Scouting

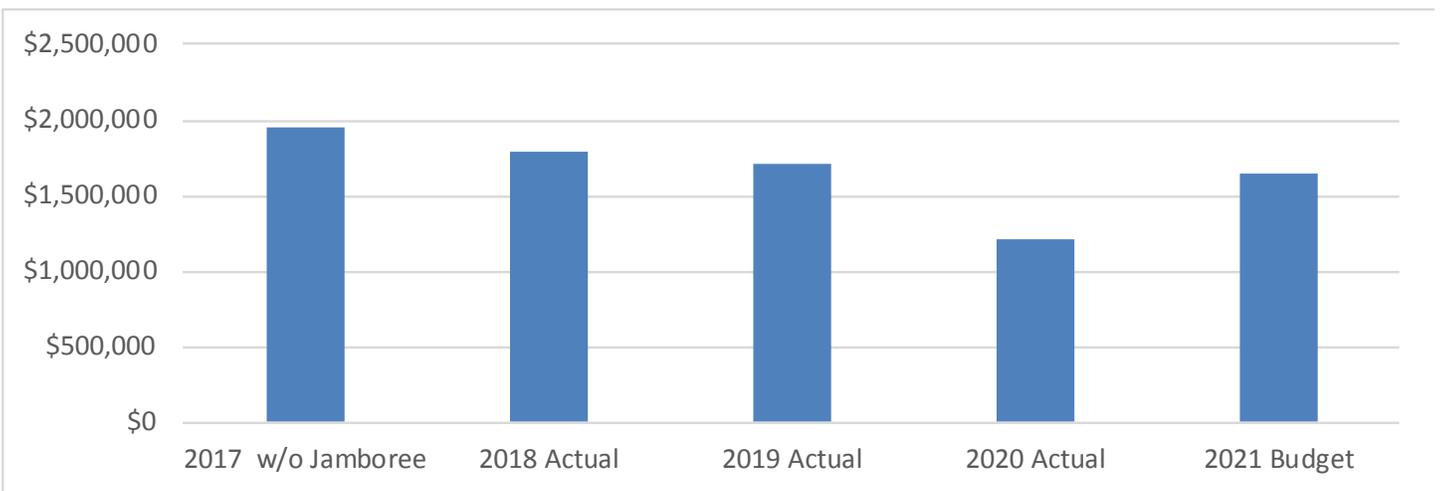
The following table show Friends of Scouting donations net of an allowance for uncollectable pledges. Based on past history, there is a 5.5% allowance for uncollectable pledges for community pledges. In 2021, a new system will be used for family FOS, with no allowance needed since gifts are only recorded as they are paid.

Actuals				Budget
2017	2018	2019	2020	2021
\$1,948,474	\$1,792,949	\$1,704,248	\$1,216,207	\$1,641,900

The breakdown of the 2021 Friends of Scouting (FOS) campaign is shown in the following table.

Community	Family	Total FOS Gross	Uncollectable	Net
\$1,420,000	\$300,000	\$1,720,000	\$78,100	\$1,641,900

Friends of Scouting (Net of Uncollectable)



Project Sales – Line 2

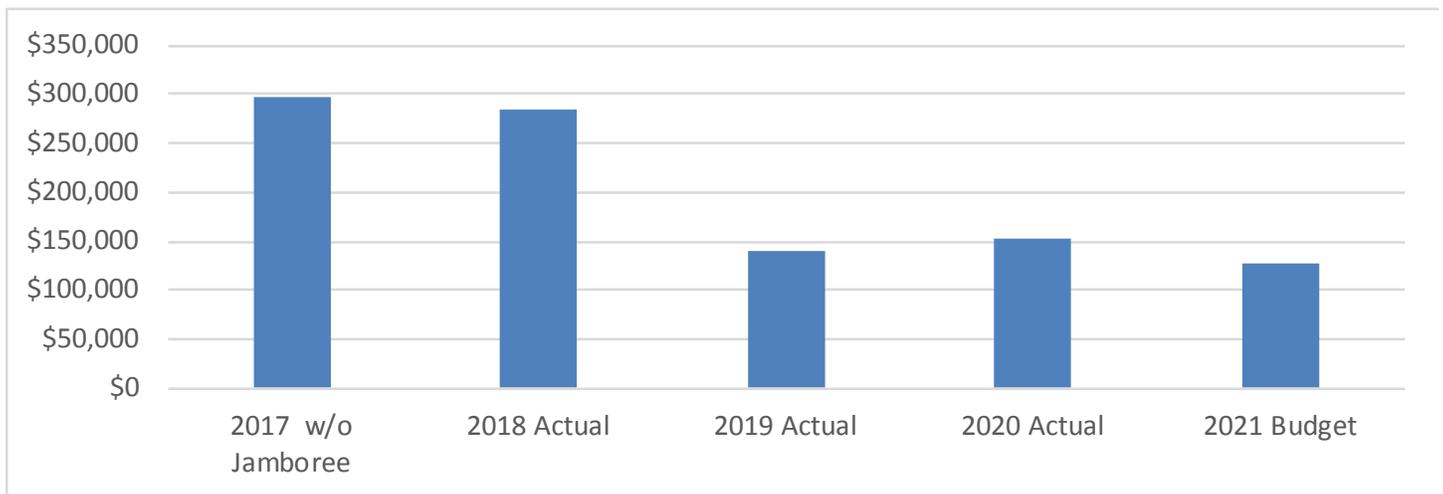
Project sales generally include gifts-in-kind of items that would otherwise be purchased out of the standard budget, donations of items such as advertising that probably would not otherwise be purchased, and donations of cash that are intended for a specific purpose, including the following:

- Sponsorship of Eagle Scout kits for every Eagle Scout for the year
- Campership donations supporting Scouts attending summer camp, day camp, and other activities
- Steaks for summer camp leader dinners
- Donated advertising on billboards, radio, television and printed media, primarily for Lightfest
- Donated printing for programs such as the council banquet

Note that in 2019, the council received donated Lightfest advertising for which the donors only documented \$75,000. In 2020, the value was \$103,700. In prior years, that value was over \$230,000. The actual amount of advertising did not appear to have decreased, but the council only records the documented value. The 2020 forecast and 2021 budget are based on the assumption that the previous values will be received. Since the advertising is recorded as a project sale and as advertising expense, the net effect on council finances is zero, regardless of the actual value.

Actuals				Budget
2017	2018	2019	2020	2021
\$298,103	\$284,532	\$140,934	\$153,942	\$127,159

Project Sales



Special Events – Line 3

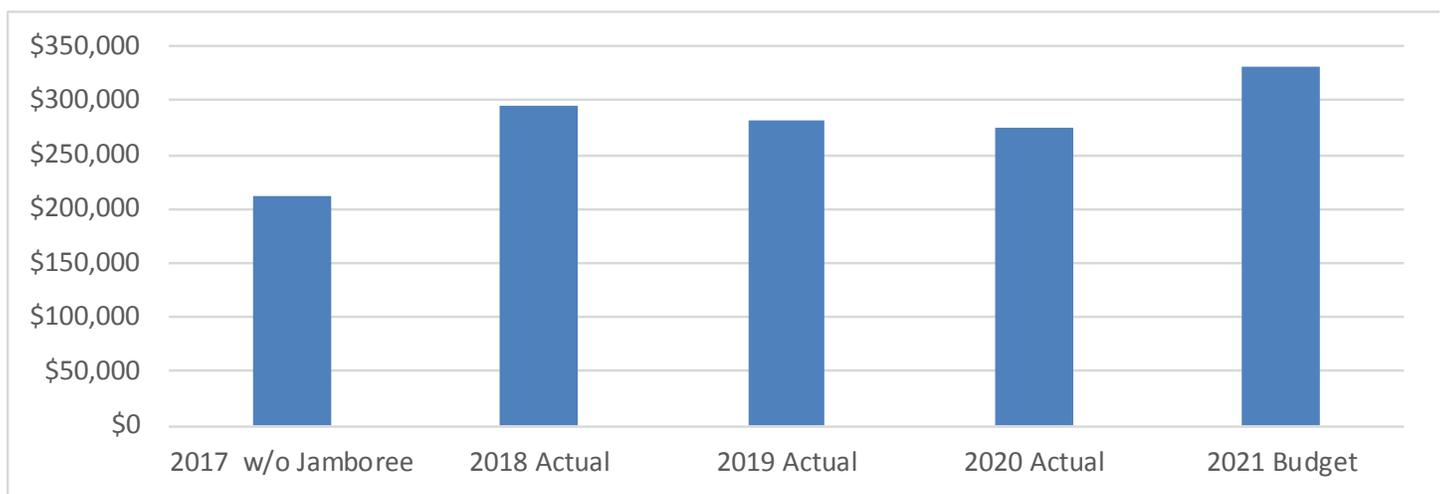
Several specific events make up this category:

- Sporting Clays Tournament - designed as a premier shooting event and a highlight of the year for donor cultivation and business development amongst participants
- Bass & Birdies Tournament – designed as a high-end donor cultivation and fundraising event. This event is more than the average golf tournament and provides an intimate, unique experience for donor cultivation and business development among participants.
- Golf Tournament in Brevard County – designed to encourage golfers of all skills and budgets to participate
- Travel, Sports & Entertainment Auction – open to the public with regular attendance of over 300, conducted online only in 2020 due to COVID-19
- Space Coast Lightfest – holiday light display open to the public, designed to support local Scouting units and the Central Florida Council. (Note: in addition to the income in this category, there are associated activities such as a 5k run, that generate income in the “Activities” category)
- Hispanic Heritage Luncheon benefiting Hispanic outreach and program support
- Whitney M. Young, Jr. Service Award Luncheon benefiting Scoutreach youth
- Diversity Luncheon, combining the Hispanic Heritage and Whitney M. Young, Jr events starting in 2021

Direct expenses include the direct costs of putting on the event, such as meals, greens fees, tournament shirts, facility rentals, etc. Indirect expenses, which are not included in this line item, include printing, postage, committee meeting expenses, supplies and other similar expenses. The following table and graph show special event income net of direct expenses. More details about each special event’s income and all expenses are shown on the next page.

Actuals				Budget
2017	2018	2019	2020	2021
\$212,533	\$296,410	\$282,790	\$274,001	\$331,500

Special Events (Net of Direct Expenses)



For each special event, the table below shows gross income (GI), direct benefits (DB), other expenses including uncollectable pledges (OE) and net income from event (NET). For the luncheons, it also includes an allowance for uncollectable pledges (AU).

		Actuals				Budget
		2017	2018	2019	2020	2021
Sporting Clays	GI	\$115,875	\$150,799	\$157,790	\$124,225	\$165,000
	DB	\$28,149	\$34,533	\$35,565	\$23,354	\$32,000
	OE	\$10,332	\$10,252	\$9,355	\$24,719	\$8,550
	NET	\$77,394	\$106,015	\$112,871	\$76,152	\$124,450
Bass and Birdies	GI	\$55,500	\$103,925	\$89,900	\$94,000	\$110,000
	DB	\$49,284	\$72,529	\$43,523	\$18,590	\$50,500
	OE	\$261	\$7,187	\$7,469	\$30,031	\$7,750
	NET	\$5,955	\$24,210	\$38,909	\$45,379	\$51,750
Brevard Golf	GI	\$24,033	\$23,953	\$12,727	\$9,975	\$20,000
	DB	\$5,600	\$4,130	\$3,270	\$1,363	\$4,000
	OE	\$739	\$1,010	\$450	\$1,199	\$800
	NET	\$17,694	\$18,813	\$9,008	\$7,413	\$15,200
Auction	GI	\$54,430	\$76,744	\$63,926	\$19,365	\$57,500
	DB	\$21,911	\$28,577	\$34,306	\$0	\$10,500
	OE	\$12,420	\$6,477	\$6,263	\$3,363	\$3,750
	NET	\$20,099	\$41,690	\$23,356	\$16,002	\$43,250
Space Coast Lightfest	GI	\$170,659	\$224,470	\$222,764	\$326,093	\$210,000
	DB	\$102,040	\$117,075	\$117,128	\$183,134	\$116,000
	OE	\$11,791	\$19,766	\$22,821	\$19,615	\$23,566
	NET	\$56,828	\$87,629	\$82,815	\$123,344	\$70,434
Whitney M. Young, Diversity Luncheon starting 2021	GI	\$36,630	\$51,612	\$35,854	\$15,876	\$55,000
	AU	\$2,217	\$5,642	\$500	\$0	\$5,000
	DB	\$5,948	\$6,852	\$8,610	\$0	\$10,000
	OE	\$2,114	\$24,323	\$11,547	\$2,826	\$2,200
	NET	\$26,351	\$14,795	\$15,197	\$13,051	\$37,800
Hispanic Heritage Luncheon	GI	\$14,179	\$7,585	\$23,281	\$7,050	Combined with Whitney Young into Diversity Luncheon in 2021
	AU	\$110	\$-	\$400	\$0	
	DB	\$2,887	\$2,778	\$4,722	\$0	
	OE	\$1,385	\$659	\$1,361	\$4,658	
	NET	\$9,798	\$4,148	\$16,799	\$2,392	

Legacies & Bequests – Line 4

This line consists of donations left to the council through wills and planned giving. Unrestricted bequests are unpredictable and are therefore not included as part of the council budget.

Actuals				Budget
2017	2018	2019	2020	2021
\$118,146	\$92,378	\$306,272	\$21,102	\$0

Foundations & Trusts - Line 5

Numerous foundations and trusts donate to Scouting through the Friends of Scouting / Golden Eagle Dinner campaign (Line 1). A few donations from foundations and trusts that are not part of the annual Friends of Scouting campaign have been recorded in this category.

Actuals				Budget
2017	2018	2019	2020	2021
\$15,633	\$97,335	\$0	\$5,000	\$0

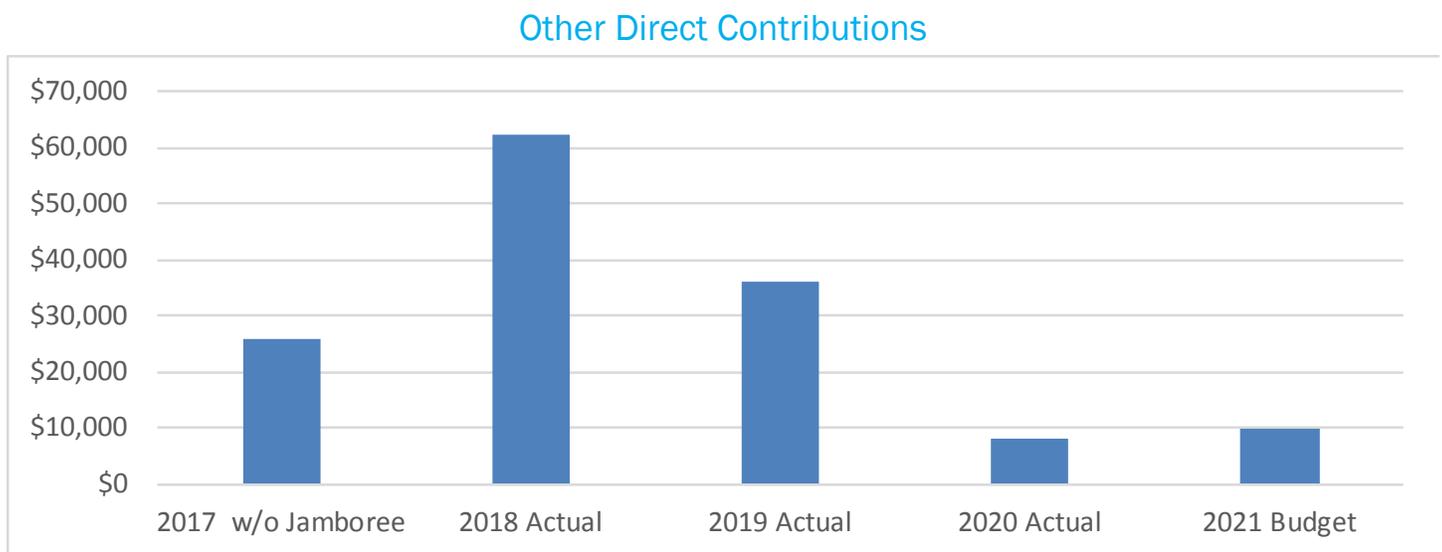
Other Direct Contributions - Line 6

Income that does not fit into the above categories and is donated directly to the council is placed in this category.

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, property, automobile, and directors and officers insurance. The council also provides accident and sickness insurance that covers all Scouts and leaders during all Scouting activities, at no cost to the units. Note that the list does not include the council costs to provide employee insurance such as medical insurance.

As part of the annual recharter process, beginning in 2017, the council implemented a new insurance fee. That fee provides a source of revenue that is spread across the Scouting family to help offset these costs. A fee is collected during the recharter process. The \$15 rate remained constant during the years 2017 and 2018 and increased to \$17 in 2019 and 2020. Beginning at recharter in 2020, a program fee will be implemented and will incorporate the insurance fee for all units except Explorers. The fee helps provide numerous free or reduced-cost district and training events. Since none of the program fee events typically benefit Explorers, they will continue to pay the insurance fee, but not the program fee. Per guidance from the National Council, program fee and insurance fee income will be placed into Other Revenue-Line 14 starting in 2021. For consistency, the insurance fee income from 2017 through 2020 has been moved to Other Income for the chart and graph below.

Actuals				Budget
2017	2018	2019	2020	2021
\$26,043	\$62,178	\$36,302	\$7,991	\$10,000



Indirect Support

Associated Organizations – Line 7

The council does not normally receive any income from the National Council of the Boy Scouts of America. However, in 2017, the council received \$3,840 to help offset some of the additional costs incurred for school recruiting as a result of Hurricane Irma.

United Way – Line 8

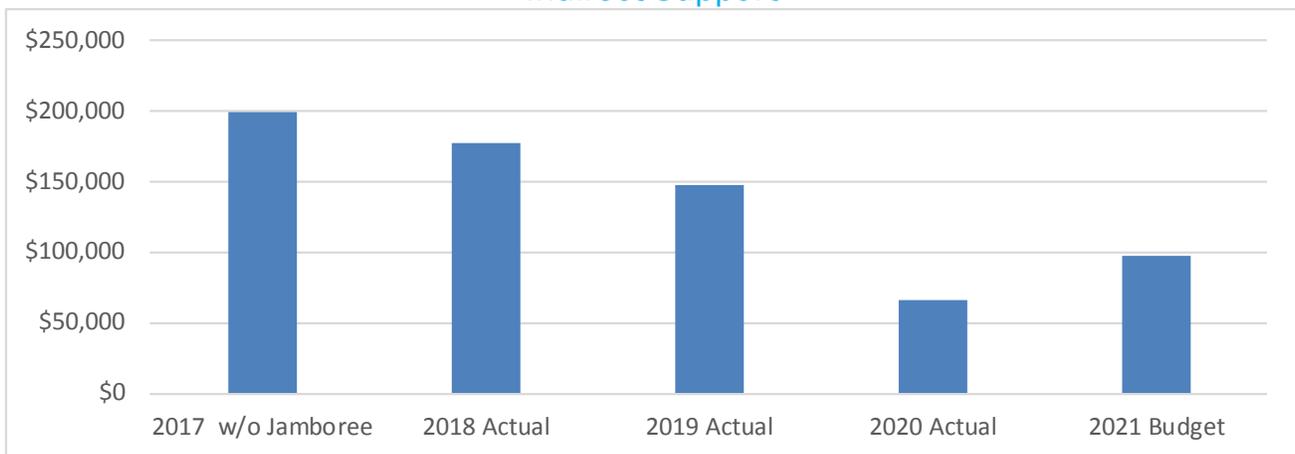
United Way Allocations run from July 1 – June 30. The “Other” line includes United Way agencies from other areas of the country as well as other similar agencies. At this time, the council receives the following types of donations from the four chapters to which the council belongs:

- United Way of Brevard (UWB) - The council receives an allocation as well as designated gifts.
- United Way of Lake and Sumter Counties (UWLS) - For the last few years, the council has not received an allocation, but has received a special allocation, including camperships, as well as designated gifts.
- United Way of Volusia and Flagler Counties (UWVF) - Starting July 1, 2017, the council receives only designated gifts.
- Heart of Florida United Way (HFUW) - The council receives only designated gifts. Gifts are down significantly in 2020 due to COVID-19.

If you give to the Heart of Florida United Way or United Way of Volusia and Flagler Counties, please consider designating your gift to the Central Florida Council.

	Actuals				Budget
	2017	2018	2019	2020	2021
UWB	\$28,458	\$30,240	\$28,883	\$24,167	\$27,000
UWLS	\$12,960	\$10,617	\$10,419	\$6,455	\$2,000
UWVF	\$19,914	\$2,282	\$9,434	\$1,519	\$1,000
HFUW	\$117,520	\$117,764	\$85,794	\$21,965	\$60,000
OTHER	\$20,357	\$16,514	\$13,106	\$12,386	\$8,000
TOTAL	\$199,209	\$177,417	\$147,636	\$66,492	\$98,000

Indirect Support



Government Fees and Grants – Line 9

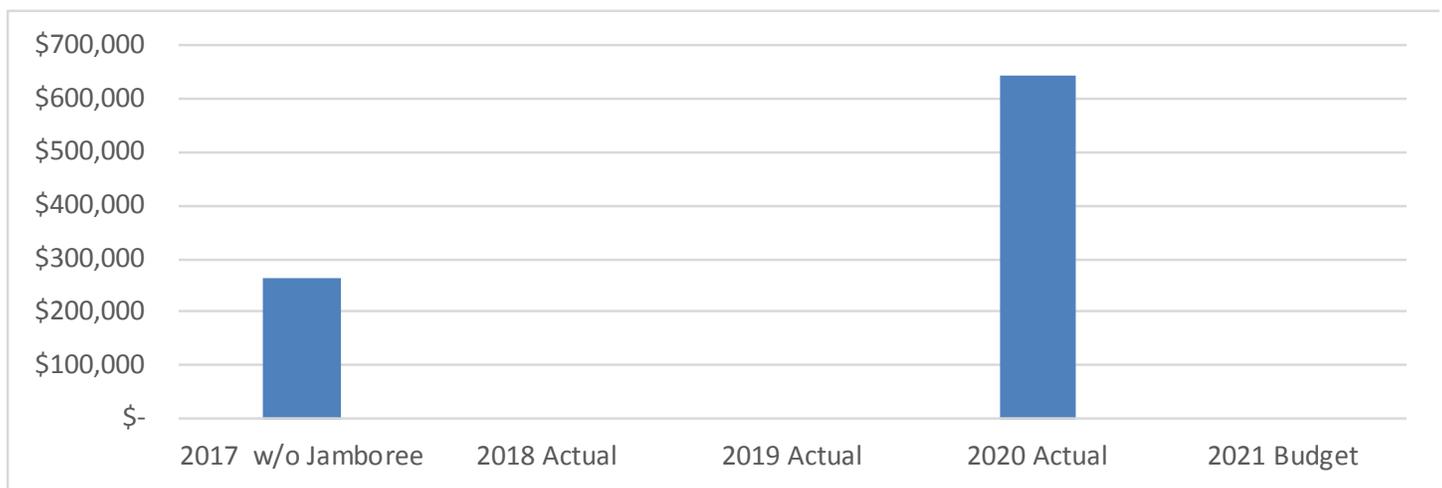
Learning for Life is a school-based character education program funded by the Florida Department of Education that served numerous schools in Orange County for many years, and several schools in Seminole County for one year. During the first half of 2017, the grant funded two full-time and two part-time employees that served 35,000 students. Schools were provided with lesson plans and handouts electronically or on paper, along with numerous other services. Learning for Life grants followed the school year, July 1-June 30, and therefore cross the council budget year.

In late spring of 2017, the funding for the program throughout the state was eliminated starting July 1, 2017, through a line item veto by the governor.

In 2020, the Council received a Payroll Protection Program loan from the federal government as part of the CARES Act, all of which is expected to be forgiven, and a CARES grant from Lake County.

Actuals				Budget
2017	2018	2019	2020	2021
\$264,084	\$0	\$0	\$643,500	\$0

Government Fees and Grants



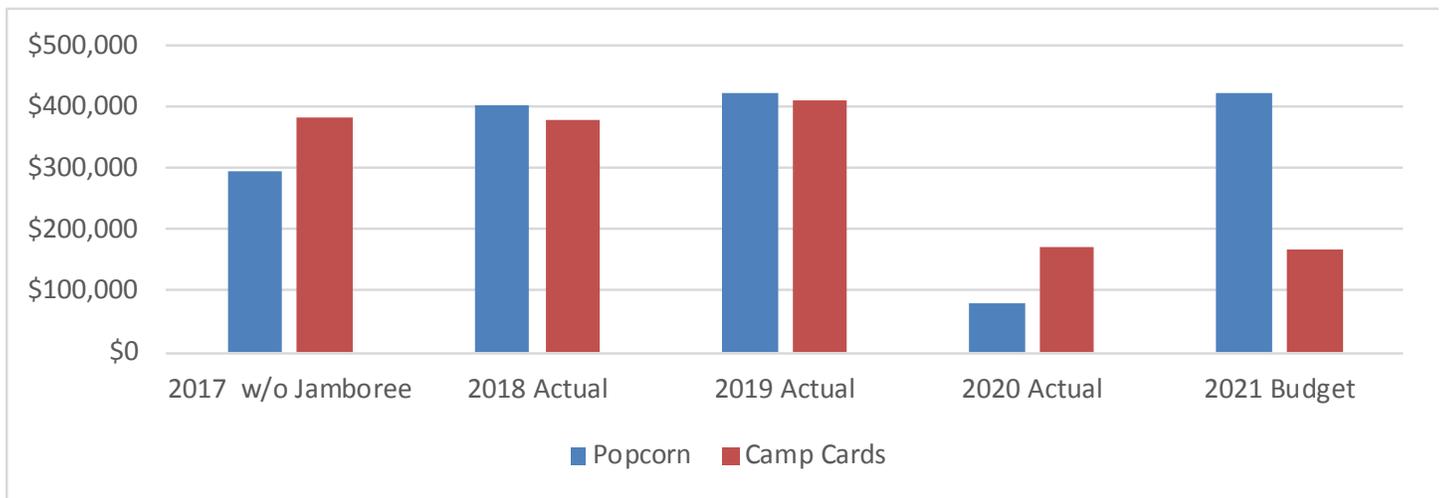
Revenue

Product Sales – Line 10

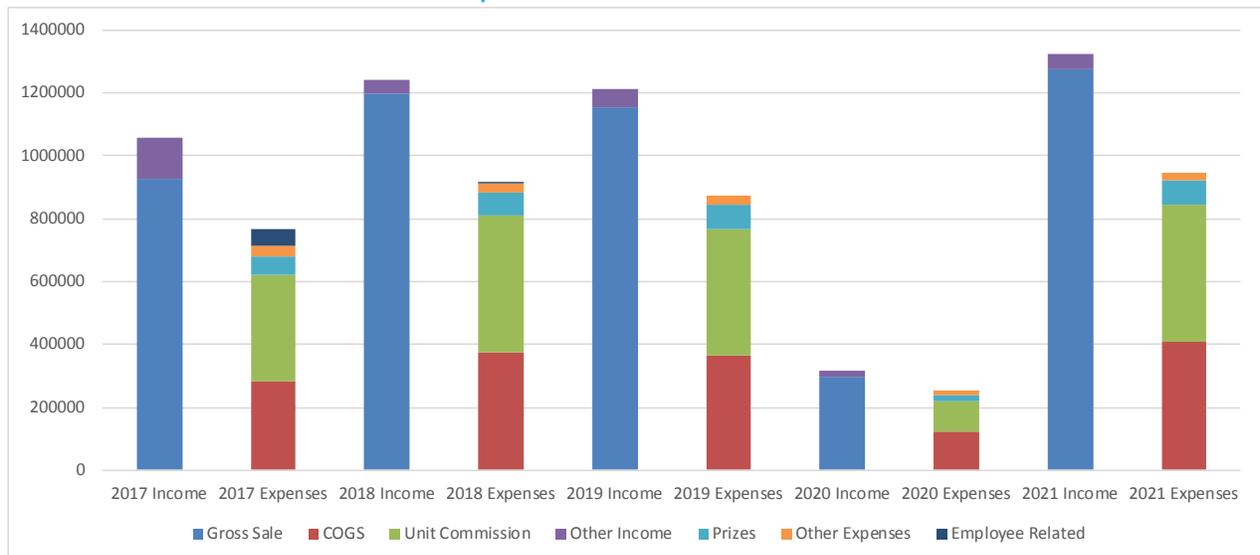
The council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 35% or 40% of the gross amount they sell. The following table and the first chart show the gross amount of the sale net of the unit commissions and the cost of the product being sold. The other two charts show more detail about the various income and expenses line items for each sale separately. Both sales were severely impacted by COVID-19 in 2020.

	Actuals				Budget
	2017	2018	2019	2020	2021
Popcorn	\$296,438	\$401,727	\$423,603	\$79,706	\$423,603
Camp Cards	\$384,490	\$378,931	\$408,959	\$172,649	\$169,000
Total	\$680,928	\$780,658	\$832,562	\$252,355	\$592,603

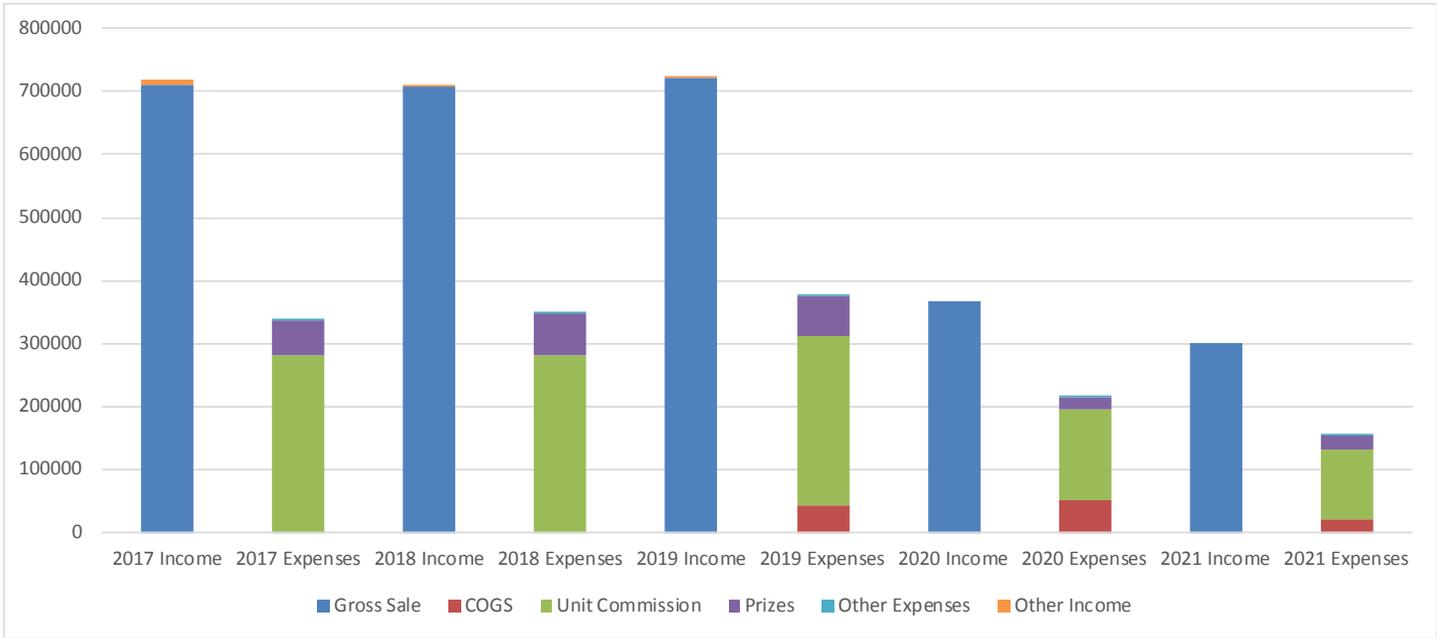
Product Sales (Net of Cost of Goods and Unit Commissions)



Popcorn Sale Breakdown



Camp Card Sale Breakdown



Beginning in 2017, the focus of the camp card sale was altered to emphasize opportunities for Scouts to earn their way to an unparalleled experience at camp. While gift cards were still available, there were numerous camping activities that were earned through the sale. Note that in 2020, the sale was interrupted by COVID-19.

Camp Card Camping Activities Earned in 2017-2020

	2017		2018		2019		2020	
	Qty	Value	Qty	Value	Qty	Value	Qty	Value
Unparalleled Experience								
Cub Scout Day Camp	104	\$12,000	69	\$8,285	82	\$9,910	7	\$420
National Youth Leadership Training	2	\$430	n/a	n/a	3	\$550	n/a	n/a
Summer Camp (free)	15	\$4,600	25	\$8,000	21	\$6,720	0	\$0
Summer Camp (discounts)	n/a	n/a	100	\$7,775	86	\$7,950	19	\$2,150
Winter Camp	12	\$1,980	17	\$2,790	14	\$2,450	10	\$1,600
Cub Scout Halloween Weekends	283	\$7,773	572	\$18,582	654	\$16,568	352	\$9,581
Webelos to Scout Transition Weekend	n/a	n/a	42	\$1,008	33	\$726	28	\$924
Central Florida Scouting Jamboree	188	\$5,610	n/a	n/a	16	\$880	n/a	n/a
Cub Resident Camp	n/a	n/a	13	\$2,015	11	\$1,705	n/a	n/a
Philmont (discount)	n/a	n/a	n/a	n/a	n/a	n/a	3	\$675
Total	604	\$32,393	851	\$50,080	920	\$45,459	421	\$15,350

Investment Income – Line 11

Each year, the council can choose to recognize a portion of the council endowment fund earnings as income in the operating fund, based on the current council spending policy for endowment. In late 2018, an endowment gift was received with the express purpose of supporting properties maintenance. For 2019, 2020 and 2021, the budget reflects income based on approximately 6% of the fund. In 2020, the council board of directors transferred a portion of the unrestricted funds in the general endowment account to the operating account for cash flow needs.

Actuals				Budget
2017	2018	2019	2020	2021
\$100,191	\$98,000	\$110,000	\$110,000	\$65,000

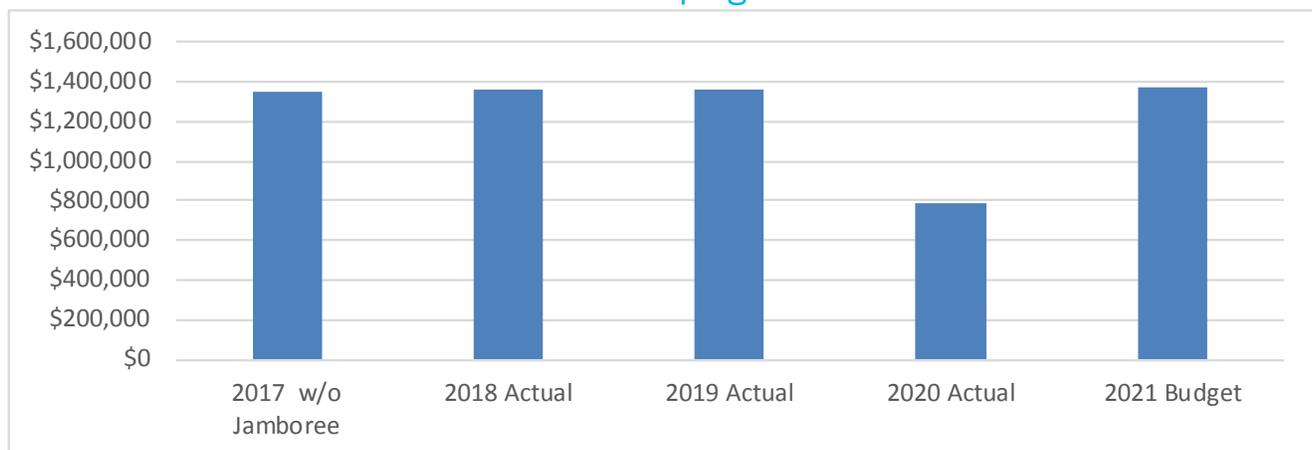
Camping – Line 12

The Camping line represents income from council camping activities, held at the Leonard and Marjorie Williams Family Scout Reservation, primarily Camp La-No-Che, including the following:

- Summer Camp
- Winter Camp
- Cub Halloween Weekends
- Cub Holiday Weekend
- Liger Growl
- Webelos to Scout Transition
- Safety Weekend
- Cub Scout Spring Theme Weekends
- NYLT and Powderhorn Training Courses
- Cope and Climbing Tower
- Camp Food Service
- Camp Trading Post
- Boy Scout Extravaganza
- Safety Weekend and Wilderness First Aid
- Cub Scout Resident Camp
- International Jamborette
- The Beast / Beast 2
- Law Enforcement Weekend
- JROTC
- Young Marines
- Online Merit Badges
- Online Cub Scout Programs

Actuals				Budget
2017	2018	2019	2020	2021
\$1,346,866	\$1,361,821	\$1,363,501	\$784,855	\$1,375,867

Camping



Each year, thousands of Cub Scouts and their families attend campouts at Camp La-No-Che. The most popular are four Cub Halloween weekends held each October and the Liger Growl (formerly Tiger Growl) each November. Spring short-term camps in 2020 were canceled due to COVID-19; attendance at fall events were significantly reduced due to continued restrictions on camp capacity meant to limit viral spread.

Camp La-No-Che Cub Scout Camping Attendance

	Actuals				Budget
	2017	2018	2019	2020	2021
Cub Weekends at Camp La-No-Che	2,857	4,395	4,710	1,401	4,500

Each year, there are several opportunities for long-term camping in the council. The list below does not include Scouts that attend national high adventure bases, other councils' camps, or troop-run summer camps.

- Summer camp – Six weeks of summer camp were planned for 2020. Due to COVID-19, Camp La-No-Che canceled the first three weeks, offering instead three weeks of VIRTUAL summer programs. Nearly 950 youth participated in Virtual Summer Camp and over 450 Scouts attended the 3 weeks of in-person camp, bringing our summer camp participation total to over 1400 youth. In-person summer camp followed a strict set of COVID-19 protocols, including significant efforts in sanitation and health screenings, and program rotation “cohorts.” Plans for Summer Camp 2021 are underway and feature contingencies for both “normal” operations and COVID-19 operations. Budget and attendance forecasts use 2019 attendance as a benchmark.
- Winter Camp - In December and sometimes January, the council offers a program similar to summer camp, but lasting a shorter period and at a lower price. During the winter of 2020, there are two four-day sessions in December 2020, with a limited total capacity in keeping with Council COVID-19 restrictions.
- NYLT - National Youth Leadership Training is a week-long training program for Scouts in leadership positions. In 2020, the Council offered both a summer and winter course; each course had over 35 participating Scouts.
- Eagle Encampment - This event was run by volunteers at a separate facility and discontinued after 2017.
- Outside groups - In addition to traditional Scouts, several outside groups such as ROTC and Young Marines use the Camp La-No-Che facilities and program for their own long-term programs each summer. In 2020, planned encampments by both groups were canceled due to COVID-19.

Boy Scout Long-Term Youth Camping Attendance

	Actuals				Forecast
	2017	2018	2019	2020	2021
Summer Camp	2200	1917	1718	1,410*	1650
International Jamborette (held every other year)	92	0	240	0	150
NYLT	48	45	48	103	100
Eagle Encampment	94	0	0	0	0
Winter Camp	549	572	625	748	600
Outside Groups	525	550	550	250**	500
Total Youth	3508	3084	3181	2,511	3000

*Includes Virtual Summer Camp attendance.

**Camp La-No-Che hosted a Saudi Arabian Wood Badge course and National Camp School, but as participants in these events are adults only, their participation is not listed here.

Activities – Line 13

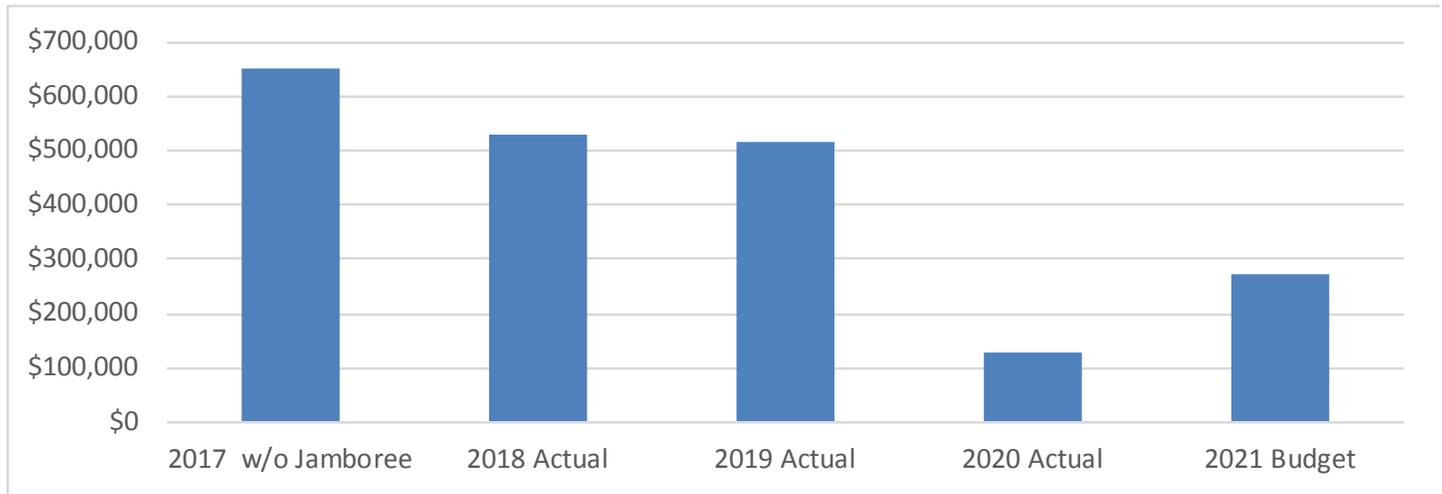
This line includes all events that are not accredited camping events. Among many others, this includes:

- Cub Day Camps and STEM Day Camps
- Jubilee (formerly known as Central Florida Scouting Jamboree)
- District Camporee
- Pinewood Derby
- District and Council Banquet
- Cub Family Campout
- Training including Wood Badge
- University of Scouting
- Scouting for Food
- High Adventure Base Council Contingents
- Exploring and Venturing Activities
- Lightfest Activities such as Hay Rides and 5K Run

Note that \$155,870 of the 2017 actuals and \$67,097 of the 2019 actuals is derived from the Jubilee (formerly known as the Central Florida Scouting Jamboree.)

Actuals				Budget
2017	2018	2019	2020	2021
\$650,921	\$528,102	\$515,385	\$126,717	\$272,934

Activities



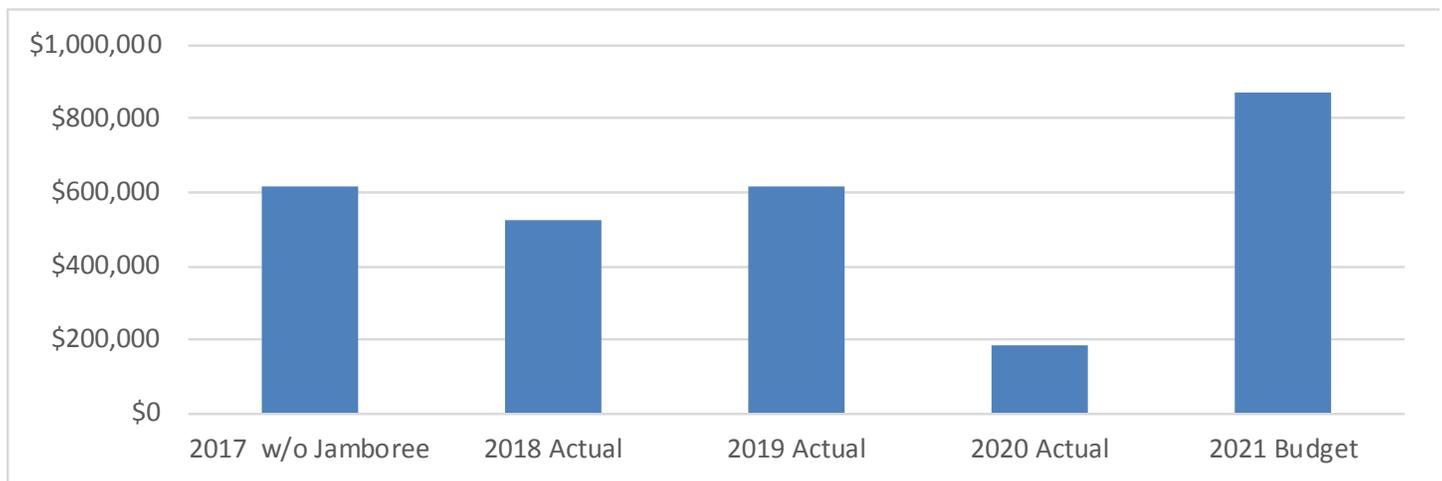
Other Revenue – Line 14

This income is from sources of revenue that do not belong anywhere else, including income from the National Scout Shops that is received in lieu of rent. Beginning in mid-February 2018, part of the council office was leased to Journey Christian Church for administrative offices. Revenue in this category includes:

- Proceeds from the Boy Scout specialty license tags that are sold in the seven counties within the council
- The Brevard and Apopka Scout Shops pay the council a percentage of sales from each store in lieu of rent (the properties for both shops are provided by the council), with the Brevard Shop closing in June 2020
- Journey Christian Church rent
- Return fee from excess camp card returns
- Marketing donations for the popcorn sale
- A credit card convenience fee (3%) that was initiated in 2017 to offset the costs of accepting credit cards
- Beginning in 2021, the insurance fee and new program fee are recorded in this category, following guidance from the National Council of the Boy Scouts of America. The 2021 budget numbers are based on 75% of youth and 75% of adults as of September 2020, along with a reduced number of typical new members recruited throughout the 2021 year. Scoutreach youth that are paid through the council budget are excluded since the net result would be the council writing a check to itself. In addition, if a youth or adult is registered in more than one position, such as a Scout in a troop and a venture crew, they only pay one registration fee and therefore, they also only pay one insurance/program fee. Per guidance from the National Council, program fee and insurance fee income will be placed into Other Revenue-Line 14 starting in 2021. For consistency, the insurance fee income from 2017 through 2020 has been moved here from Other Direct Contributions-Line 6 for the chart and graph below.

Actuals				Budget
2017	2018	2019	2020	2021
\$615,961	\$522,076	\$618,212	\$181,295	\$868,868

Other Revenue



Expenses (Excluding National Jamboree)

As mentioned at the beginning of this document, expenses were tracked at a more granular level beginning in 2017, which results in some significant swings between years for some expense line items. For example, an event might have expenses recorded for site rental, food, printing and recognition that were previously all recorded in supplies.

Employee Compensation

Salaries - Line 15

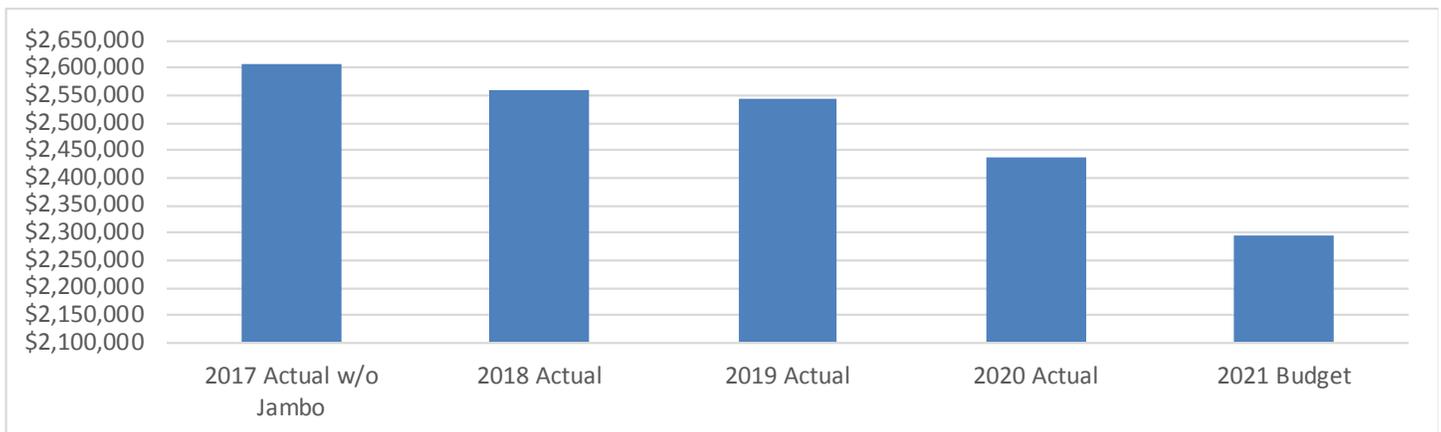
Salary expenses make up the largest portion of the Council’s expenses. Staff members include 21 full-time professional staff, along with 11 full-time and 1 part-time support/administrative staff, 3 Rangers/Caretakers, and 1 full-time & 6 part-time Scoutreach program personnel. These personnel support and empower over 4,350 volunteers, helping drive and deliver the Scouting program to over 12,500 youth members. The Council employs one full-time person (professional or support) for every 121 Scouting volunteers and every 347 young people registered in the Scouting program.

The 2021 salary line item includes summer camp staff salaries of \$100,000. Salaries for other part-time or temporary employees in 2021 total \$155,567.

No raises were given in 2020 and none are budgeted for 2021. Several staff positions were eliminated during a reduction-in-force, or left vacant due to attrition, in 2020.

Actuals				Budget
2017	2018	2019	2020	2021
\$2,608,706	\$2,560,348	\$2,543,461	\$2,438,725	\$2,294,736

Employee Compensation



Employee Benefits - Line 16

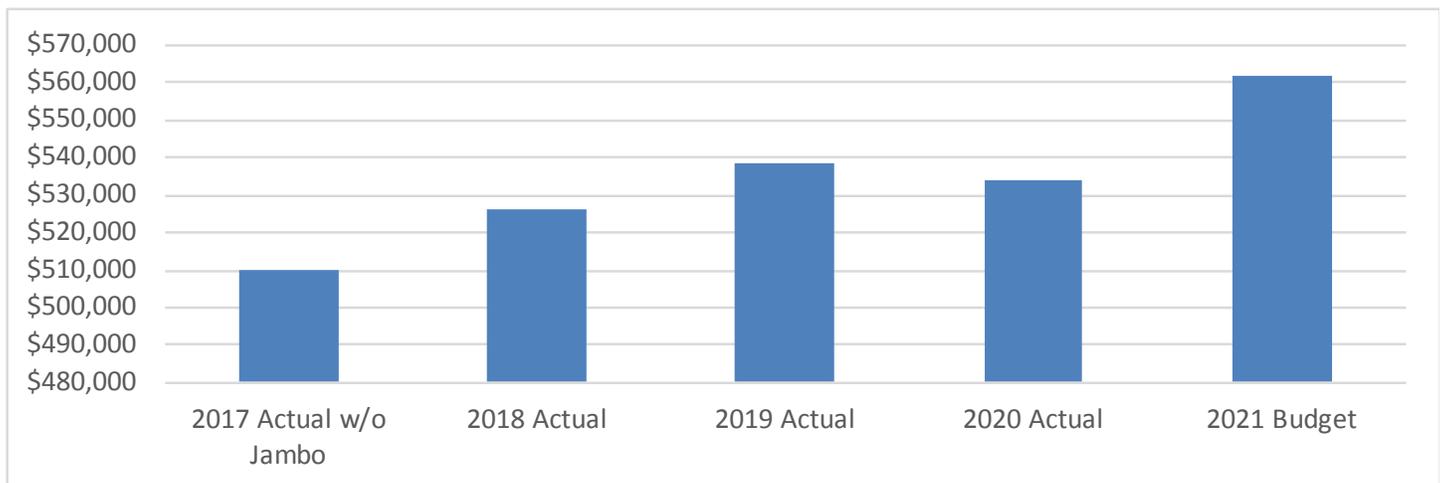
This line item represents the council cost to provide group accident, life, and medical insurances, retirement plan, long-term disability, and dental assistance to full-time employees. Note that the employee portions of those costs are not included since those costs are paid directly by the employees.

In January 2019, and again in August 2020, the Boy Scouts of America changed its employee retirement plan. As part of that change, the council contributes to the new retirement system, which includes a 403(b) component. The 2019 and 2020 combined cost of the old retirement plan and 403(b) plan are comparable to the previous retirement/BSA Match plan cost. The 2021 retirement cost will increase from 7.75% to 12% of full-time staff salaries.

Actuals				Budget
2017	2018	2019	2020	2021
\$510,044	\$526,076	\$538,579	\$533,690	\$561,854

Benefit	2019 Actual	2020 Actual	2021 Budget
Medical	\$308,421	\$310,647	\$283,449
Retirement Plan/403(b) Match	\$187,421	\$177,483	\$237,478
Dental	\$14,943	\$15,810	\$13,770
Group Accident and Life Insurance	\$15,604	\$16,789	\$15,274
Long-Term Disability Insurance	\$11,384	\$12,103	\$11,007
Short-Term Disability Insurance	\$806	\$858	\$876
TOTAL	\$538,579	\$533,690	\$561,854

Employee Benefits

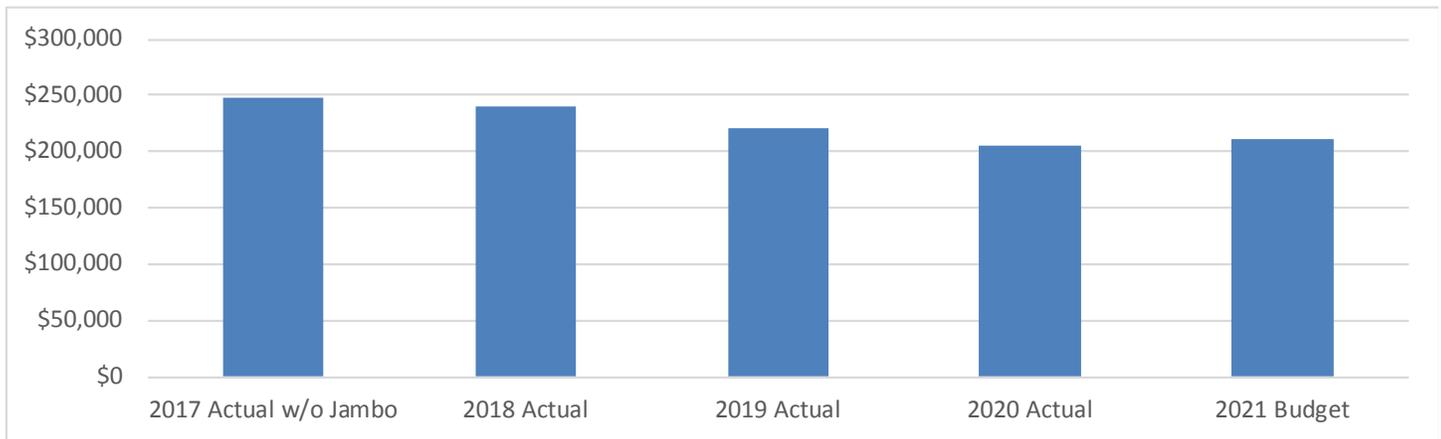


Payroll Taxes Expense - Line 17

Payroll taxes include employer costs for social security, Medicare, unemployment insurance and workers' compensation insurance.

Actuals				Budget
2017	2018	2019	2020	2021
\$247,740	\$241,109	\$221,158	\$204,488	\$210,542

Payroll Taxes Expense

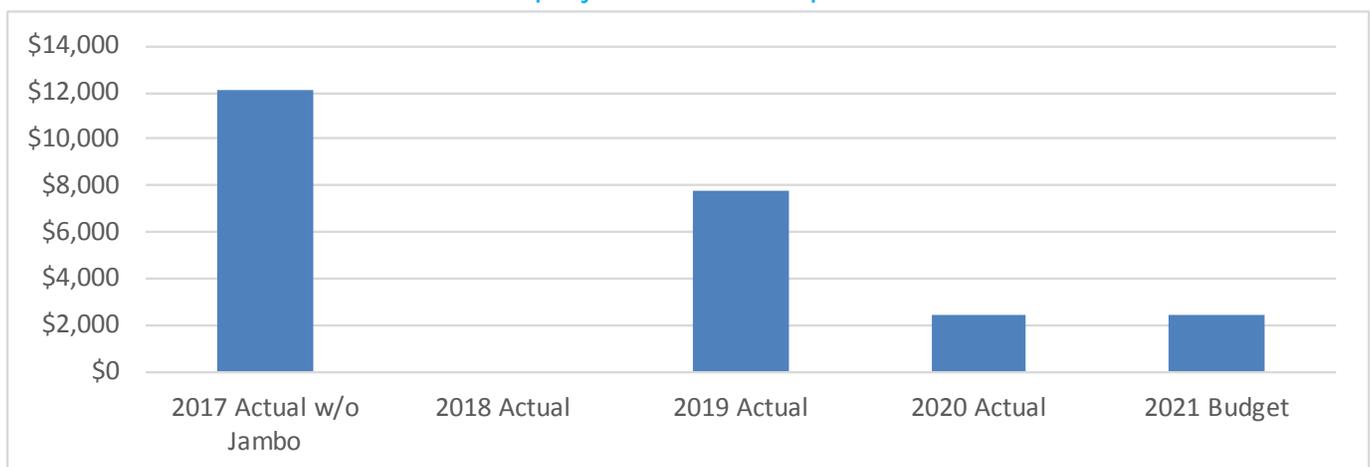


Employee Related Expenses - Line 18

This line item includes interview and moving expenses for staff positions. When staff with experience from other councils are brought in to the Council, the Council helps with relocation and interview expenses.

Actuals				Budget
2017	2018	2019	2020	2021
\$12,085	\$0	\$7,778	\$2,446	\$2,500

Employee Related Expenses



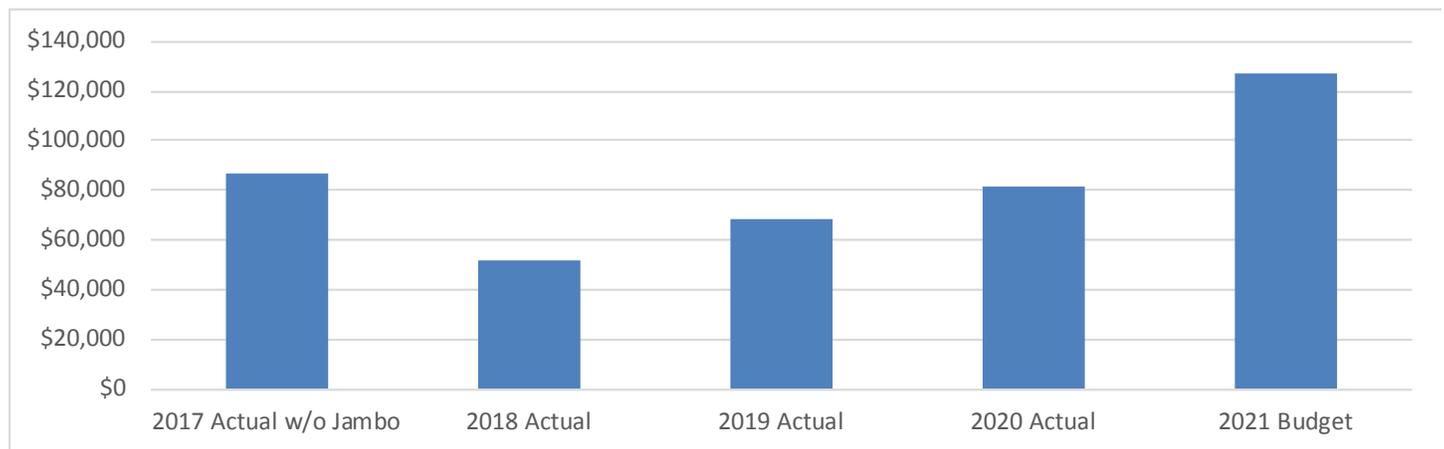
Other Expenses

Professional Fees - Line 19

This expense includes auditor fees, legal fees and Learning for Life (LFL) licensing fees (which are reduced in 2017 and not present in 2018 or later since the program was cut from the state budget in July 2017). In 2019, \$2,675 was spent on the Jubilee. In 2020, a company that specializes in direct mail marketing was hired to run a new version of the 2021 family portion of Friends of Scouting.

	Actuals				Budget
	2017	2018	2019	2020	2021
Audit & Tax Prep	\$24,195	\$25,384	\$26,255	\$26,241	\$26,250
LFL Licensing	\$46,388	\$0	\$0	\$0	\$0
Legal	\$7,600	\$5,000	\$1,500	\$3,090	\$1,500
Fundraising	\$0	\$0	\$11,445	\$23,430	\$72,847
Other	\$8,217	\$21,763	\$29,286	\$28,750	\$26,700
Total	\$86,400	\$52,147	\$68,486	\$81,511	\$127,297

Professional Fees



Program & Other Supplies - Line 20

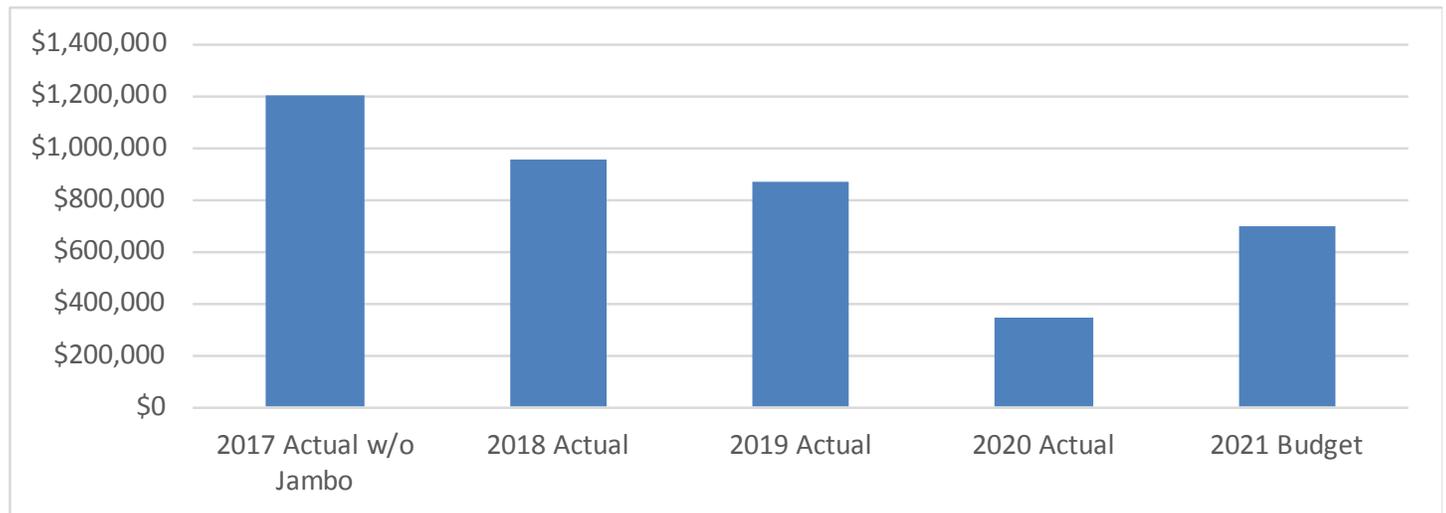
The Supplies line includes all district and council program supplies, food and commissary, sanitation, office supplies, catering for events and more. Note that \$50,803 of the 2017 actuals and \$13,384 of the 2019 actuals is derived from the Jubilee.

Actuals				Budget
2017	2018	2019	2020	2021
\$1,197,960	\$955,929	\$869,144	\$346,269	\$697,552

The top five expenses in the supplies category are shown below.

Category	2021 Budget
Summer Camp and Winter Camp Food	\$161,543
Food for Fundraising Events	\$136,536
Summer Camp, Winter Camp and Year-Round Camp Supplies	\$83,474
La-No-Che Food Service Including Weekend Events	\$71,840
Supplies and Audio-Visual for Fundraising Events	\$44,138
Total	\$497,531

Program & Other Supplies

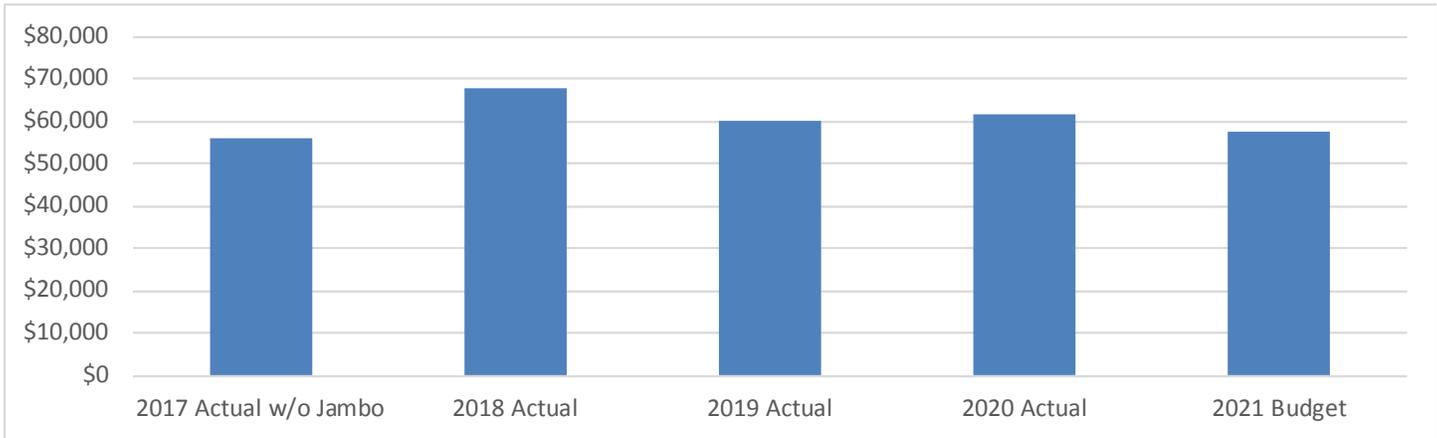


Telephone & Communications - Line 21

The Council maintains phone service for the council service center and camp. Staff members who are required to use their cell phones for business purposes receive a flat partial monthly reimbursement. Note that in fall 2018, due to assistance from CenturyLink, Internet service at camp was increased from 6 MBPS to 200 MBPS. As a result of a very generous gift in kind from Smart City, WiFi coverage was greatly enhanced. Because of a generous gift in kind from EnterFusion, council and camp phone systems were upgraded to a modern VOIP system.

Actuals				Budget
2017	2018	2019	2020	2021
\$56,047	\$67,523	\$60,211	\$61,844	\$57,400

Telephone & Communications

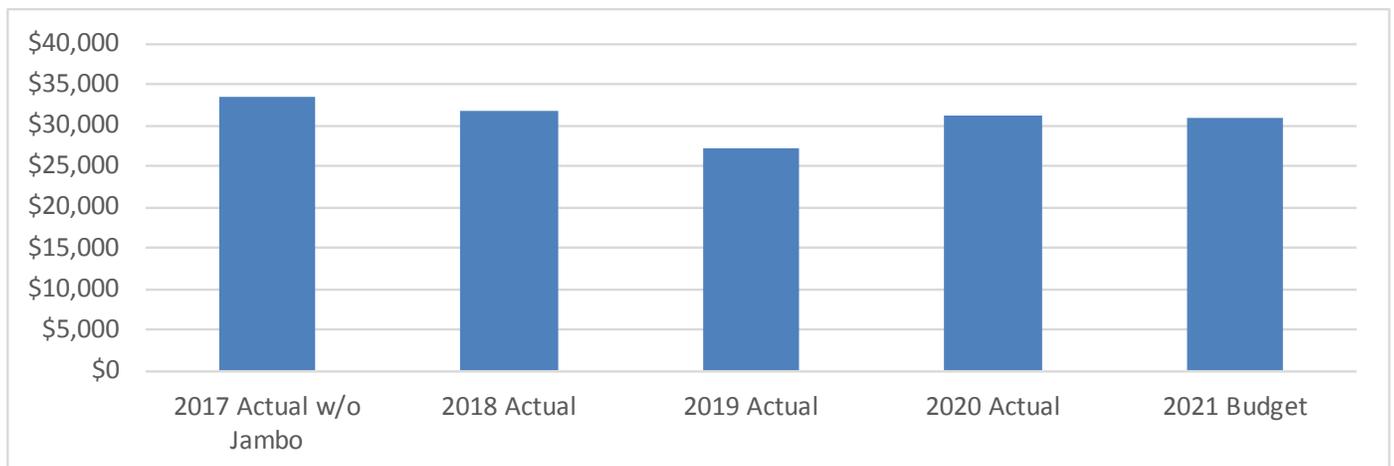


Postage & Shipping - Line 22

The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. Shipping costs are also included in this line item. \$2,517 of the 2019 actuals is for the Jubilee. Due to numerous events being held virtually in 2020, postage and shipping expenses increased significantly.

Actuals				Budget
2017	2018	2019	2020	2021
\$33,475	\$31,669	\$27,295	\$31,320	\$31,046

Postage & Shipping

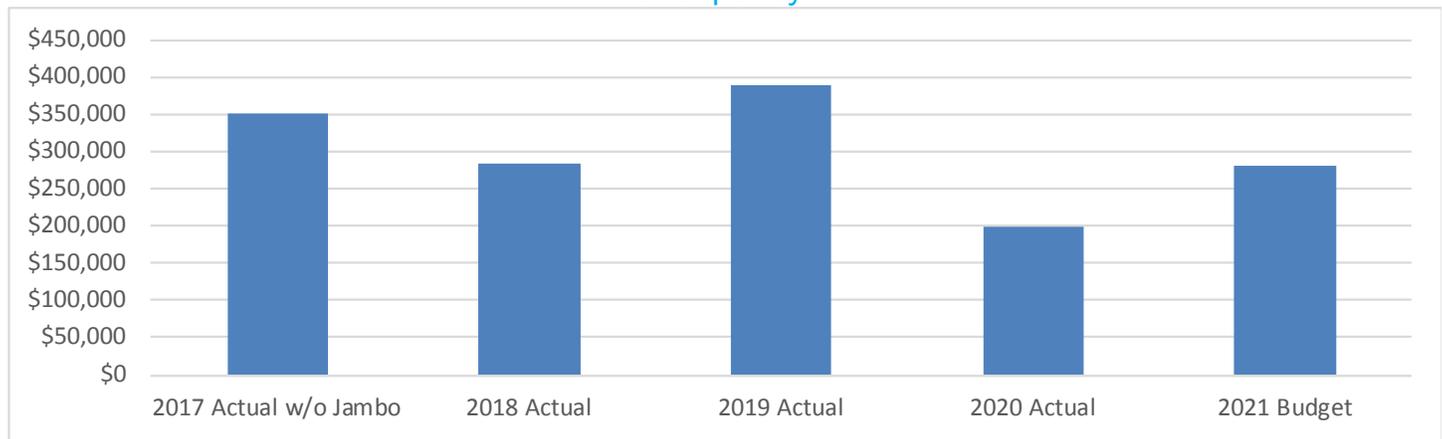


Occupancy - Line 23

This line includes office space rented for the Brevard Scout Shop, utilities, janitorial costs, repairs and property maintenance, licenses and permits, and site rental fees charged to District and Council activities, including the Jubilee. Note that \$62,135 of the 2017 actuals and \$54,581 of the 2019 actuals is derived from the Jubilee. The Brevard Scout Shop was closed in June 2020 and is not budgeted to operate in 2021.

Actuals				Budget
2017	2018	2019	2020	2021
\$351,296	\$284,832	\$387,703	\$199,608	\$282,026

Occupancy

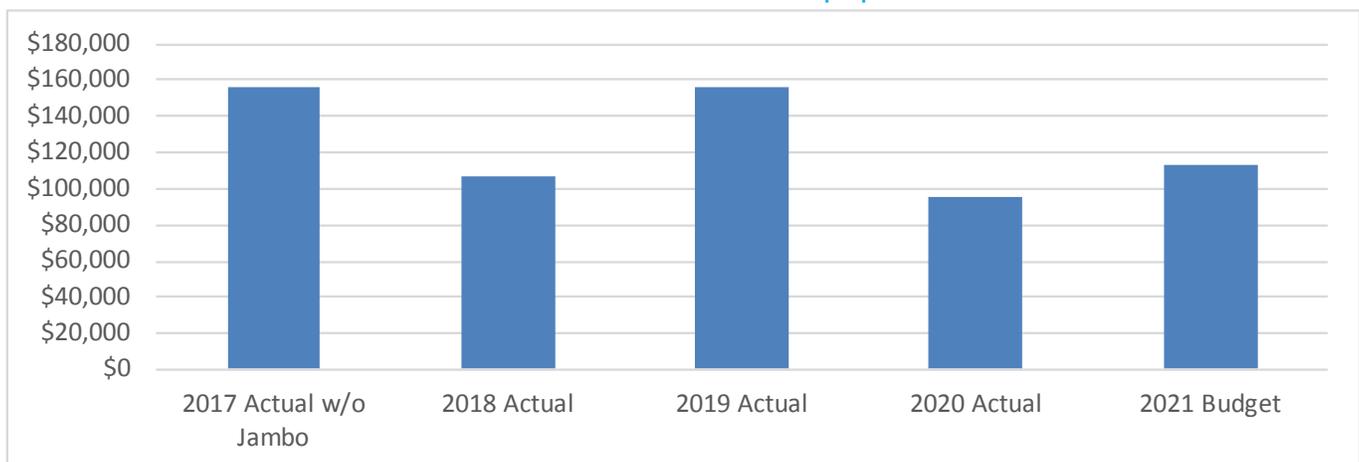


Rental & Maintenance of Equipment - Line 24

This is the cost of repairing, renting, leasing and maintaining equipment, such as copy machines and camp equipment. In 2017 and 2019, this line also includes stage, lighting and sound rentals for the Jubilee, in the amounts of \$48,818 and \$36,905, respectively.

Actuals				Budget
2017	2018	2019	2020	2021
\$155,816	\$106,416	\$156,802	\$95,799	\$112,721

Rental & Maintenance of Equipment

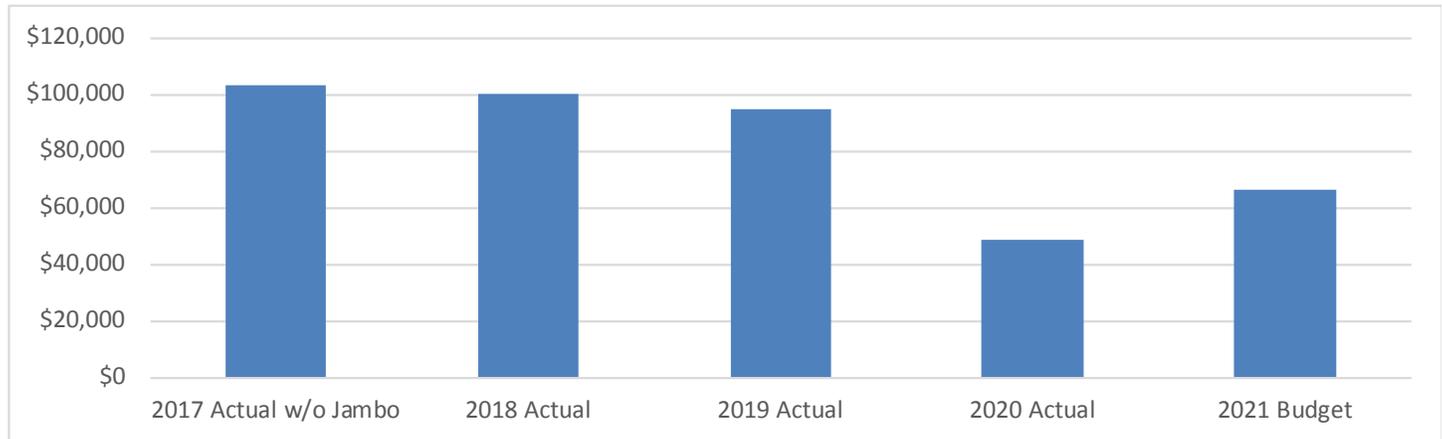


Publication & Media - Line 25

This line includes the costs of in-house and outsourced printing. Note that \$3,852 of the 2017 actuals and \$1,285 of the 2019 actuals is derived from the Jubilee. \$7,831 of 2017 actuals is from Learning for Life.

Actuals				Budget
2017	2018	2019	2020	2021
\$103,142	\$100,227	\$94,609	\$48,504	\$66,354

Publication & Media

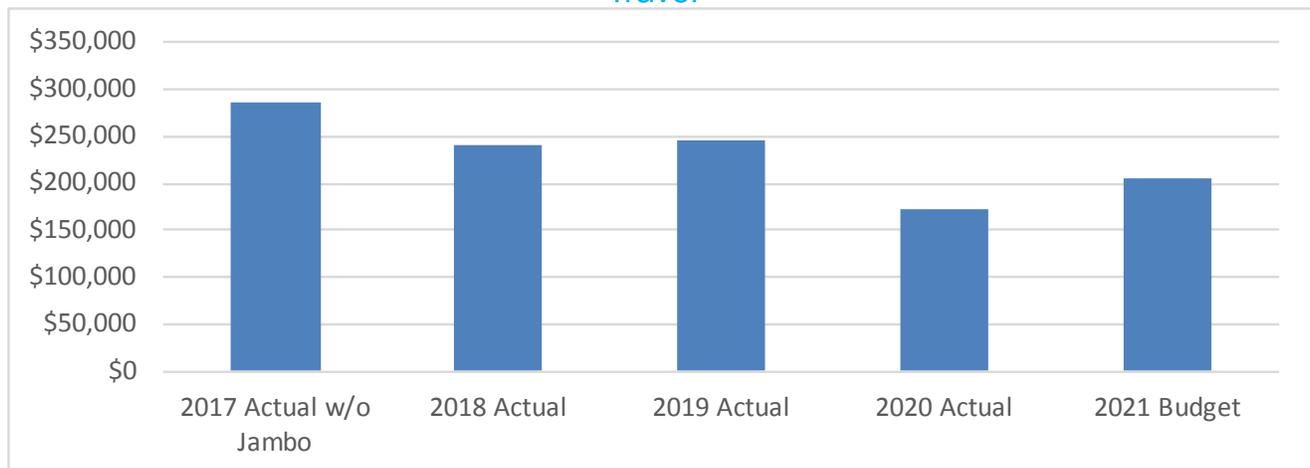


Travel - Line 26

The travel line includes camp and council vehicle repair and licensing, leasing of vehicles, fuel, oil, and staff travel expenses. The 2018 expenses are significantly lower than previous years, primarily due to elimination of significant transportation costs related to the Learning for Life program. Those costs, which were covered under a grant from Orange County Public Schools and the Department of Education, covered transporting students to a variety of special experiences, including Pioneer Camps, Stem Camps, and Learning to Lead.

Actuals				Budget
2017	2018	2019	2020	2021
\$286,414	\$241,733	\$246,597	\$172,630	\$204,149

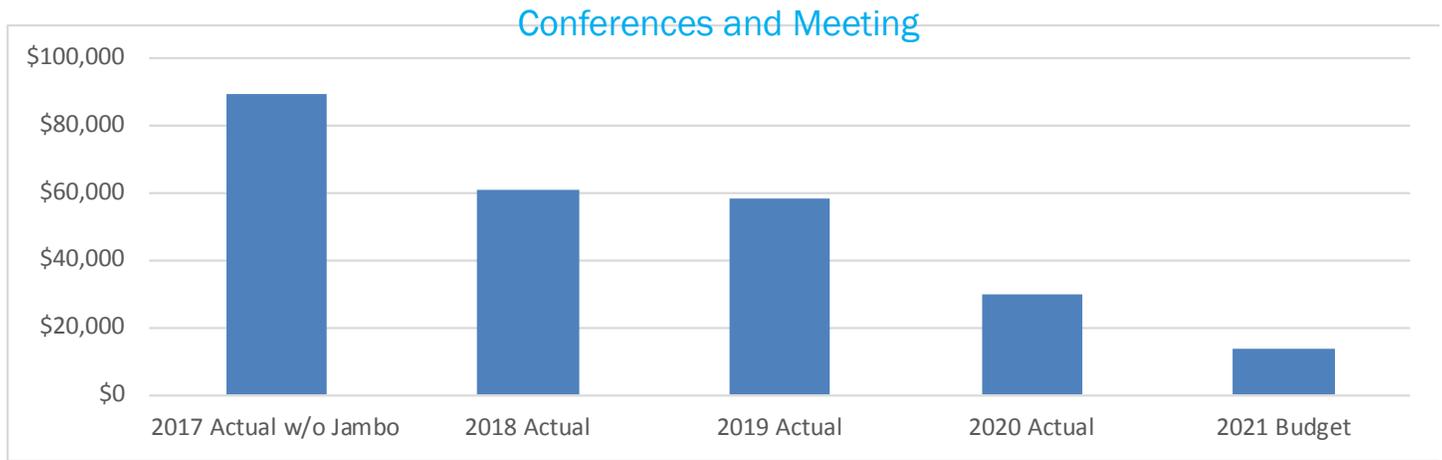
Travel



Conferences and Meeting - Line 27

Scouting professionals attend a professional development series required during their first three years of employment. Funds in this category also underwrite the costs of other training experiences for professional staff members, conferences that the Scout Executive is required to attend, and a modest amount for local staff training. This category also includes fees paid to send volunteers and seasonal summer camp employees to day camp, resident camp, and C.O.P.E. trainings. Note that \$25,400 of the 2017 actuals and \$11,000 of the 2019 actuals is derived from the Jubilee.

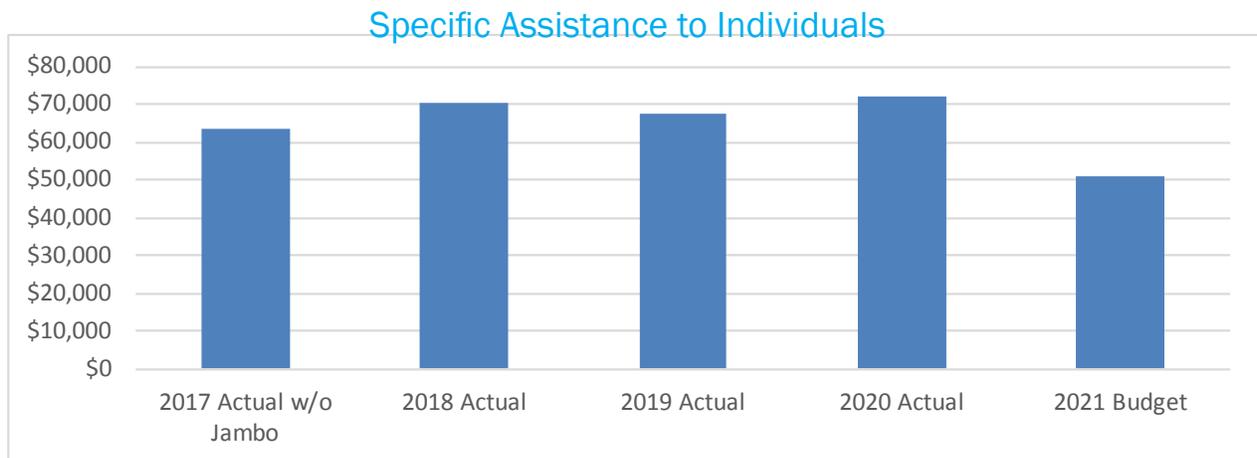
Actuals				Budget
2017	2018	2019	2020	2021
\$89,111	\$60,716	\$58,052	\$29,664	\$13,310



Specific Assistance to Individuals - Line 28

This line covers the cost of camperships, books, uniforms, registration and program materials for Scouts and families in need. A main component of this line item is support of our Scoutreach programs that provide Scouting to young people in at-risk areas. Due to a total loss of funding from the United Way of Volusia and Flagler Counties, the Scoutreach program in that area was no longer provided starting in 2018.

Actuals				Budget
2017	2018	2019	2020	2021
\$63,791	\$70,435	\$67,521	\$72,320	\$50,750

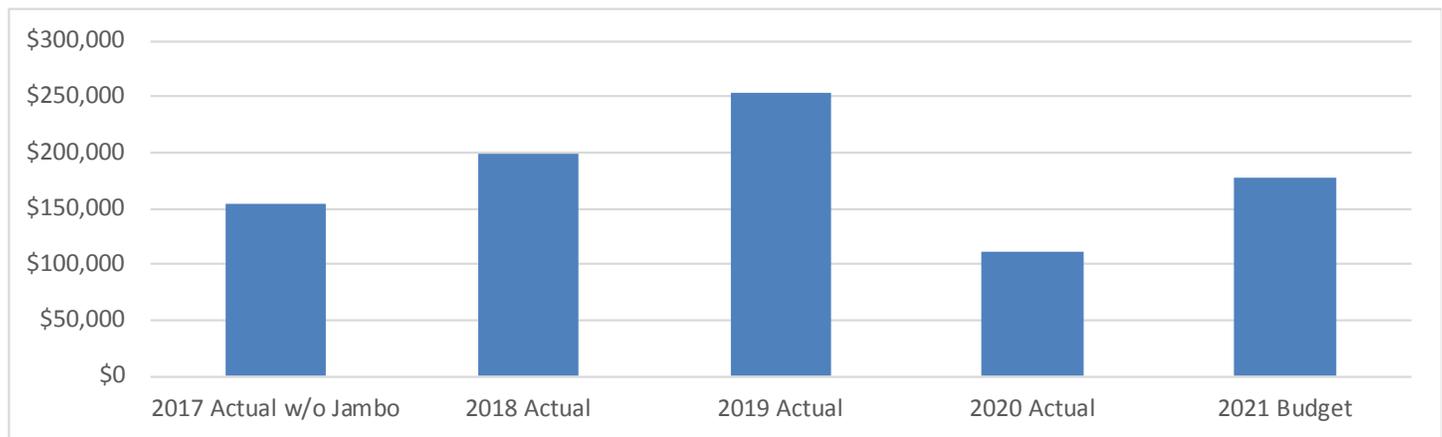


Recognition & Awards - Line 29

This line shows expenses for items such as awards for Scouts, volunteers and staff. The largest expenses in this item are popcorn prizes and camp card incentives, including the expanded “earn camp free” program that started in 2017 and continues in 2018 and 2019. In addition, starting in 2018 and continuing in 2019, items such as patches and shirts that are provided free to participants are recorded in this line item. In the 2019 actuals, \$2,356 is for Jubilee recognitions.

Actuals				Budget
2017	2018	2019	2020	2021
\$154,121	\$199,211	\$254,288	\$112,182	\$177,932

Recognition & Awards



Interest - Line 30

This line shows expenses for interest on loans. In 2020, due to COVID-19, the council borrowed \$500,000 using a pre-established line of credit. The council plans to begin paying off the loan in 2021.

Actuals				Budget
2017	2018	2019	2020	2021
\$0	\$0	\$0	\$10,924	\$13,750

Insurance - Line 31

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, accident and sickness (A&S), property, automobile, and directors and officers (D&O) insurance. A list of expected costs of each of the major categories is shown below. Note that the list does not include the council costs to provide employee insurance such as medical insurance. **Note that this budget line, initial chart, and graph do not include the workers' compensation (Wrk Comp) and unemployment (Unemp) insurance categories, which are part of the payroll tax, budget line 17 on page 19. For disclosure purposes, they are shown in the breakdown chart below. Beginning in 2020, the council was no longer be required to contribute to the national liability insurance.**

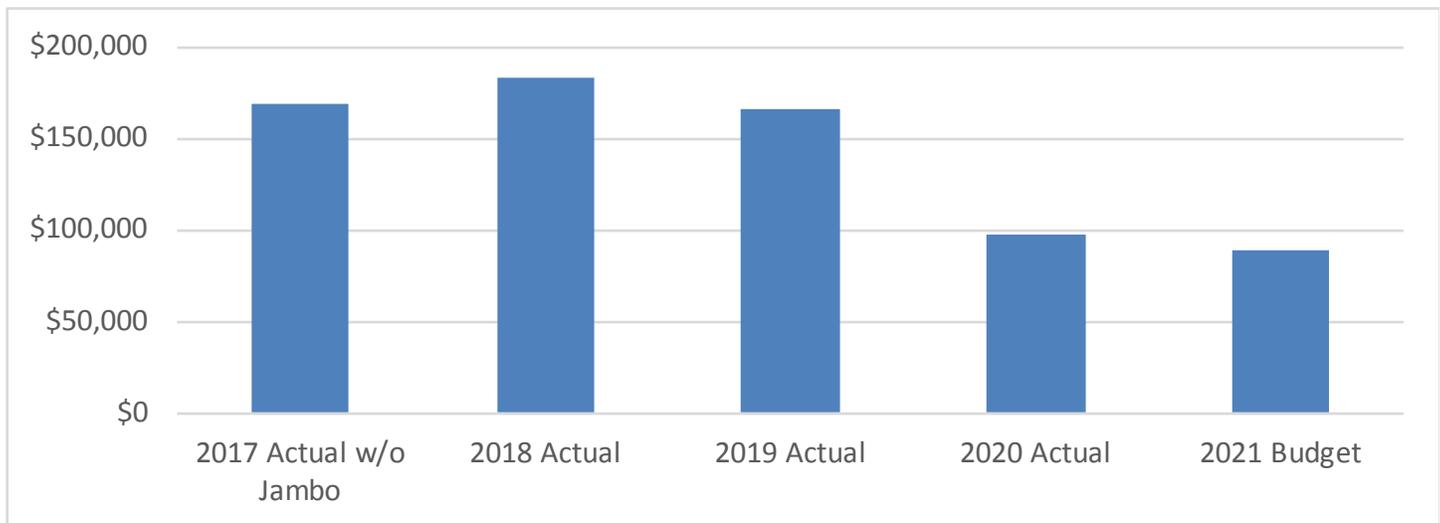
Insurance (not including Worker's Comp and Unemployment)

Actuals				Budget
2017	2018	2019	2020	2021
\$168,872	\$182,574	\$166,656	\$97,627	\$88,650

Insurance Details (including Worker's Comp and Unemployment)

	Actuals				Budget
	2017	2018	2019	2020	2021
Liability	\$72,163	\$94,016	\$82,363	\$953	\$1,750
A & S	\$24,288	\$20,757	\$17,807	\$20,515	\$11,000
Property	\$40,680	\$45,608	\$39,290	\$43,304	\$43,724
Vehicles	\$22,454	\$20,422	\$24,695	\$26,227	\$24,351
D & O	\$1,788	\$1,770	\$1,946	\$6,725	\$6,925
Fidelity	\$0	\$0	\$556	\$857	\$900
Wrk Comp	\$57,063	\$50,418	\$34,212	\$27,000	\$27,000
Unemp	\$6,736	\$8,582	\$8,001	\$8,000	\$8,000
Total	\$225,171	\$241,574	\$208,869	\$133,581	\$123,650

Insurance



Other Expenses - Line 32

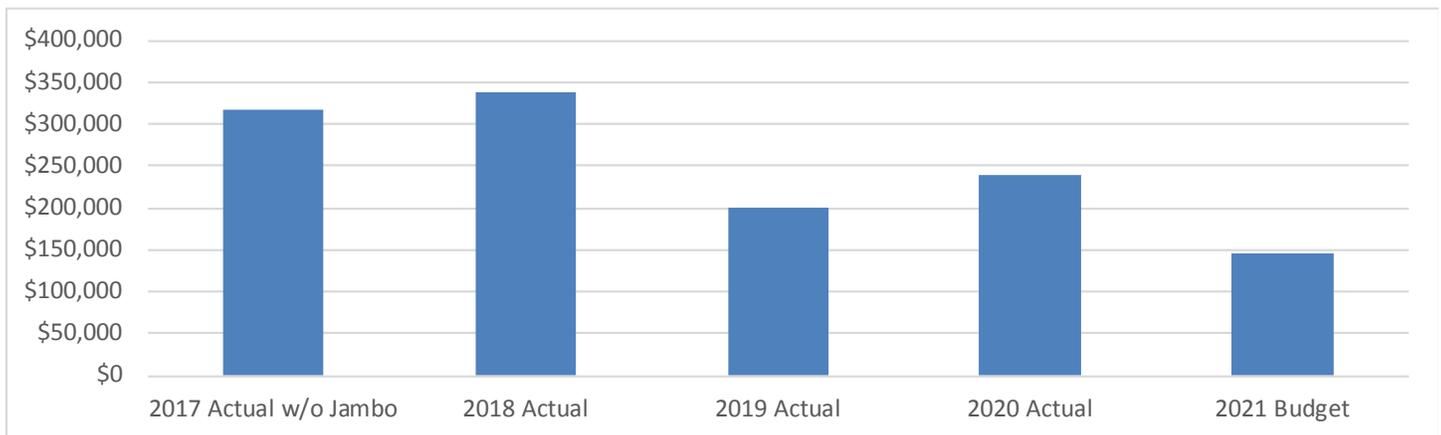
This line covers expenses that do not fit into any of the other categories, primarily costs of advertising, credit card processing, bank fees, and bad debt. 2019 and 2020 had a much higher than normal amount of uncollectable debt in several areas.

Actuals				Budget
2017	2018	2019	2020	2021
\$318,485	\$337,439	\$201,185	\$240,039	\$146,225

The expenses in this category are shown below:

Category	2020 Actual	2021 Budget
Advertising donated for Lightfest	\$103,700	\$75,000
Advertising for other activities	\$11,941	\$4,000
Bank service fees	\$3,271	\$3,500
Payroll service fees	\$4,637	\$5,500
Credit card processing costs	\$49,369	\$53,675
Permits	\$1,399	\$450
Uncollectable debts and pledges	\$65,567	\$4,000
Other	\$155	\$100
Total	\$240,039	\$146,225

Other Expenses

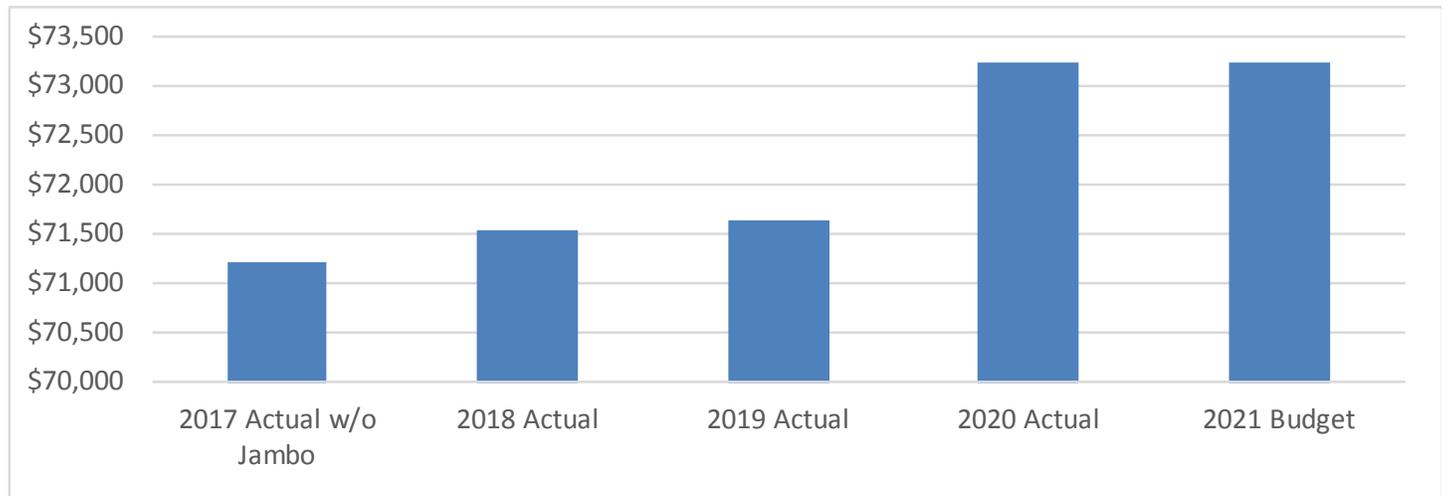


National Charter and Service Fees - Line 33

This line includes fees paid to the BSA National Council for Council registration, program and computer support based on a national formula.

Actuals				Budget
2017	2018	2019	2020	2021
\$71,209	\$71,544	\$71,644	\$73,240	\$73,239

National Charter and Service Fees



National Jamboree (Not Shown in Above Presentation)

Once every four years, the National Jamboree is held at the Bechtel Summit Reserve in West Virginia. In 2017, the council sent five troops of Boy Scouts and two crews of Venture Scouts. The income and expenses for that event are shown below, along with the budget line item in which the income or expense was recorded. The 2021 Jamboree was canceled due to COVID-19 concerns.

Income or Expense Category	Budget Line #	2017 Actual
Project Sales (camperships)	2	\$36,750
Activities (youth and adult leader fees)	13	\$383,729
Activities (patch sales)	13	\$29,244
Program Supplies	20	\$135,272
Postage and Shipping	22	\$902
Printing	25	\$101
Travel (bus transportation)	26	\$53,892
Conferences (Jamboree registration costs)	27	\$226,725
Net		\$35,747

Summary Budget Analysis Snapshot Used in Budget Explanation

Central Florida Council - #083

Boy Scouts of America

Standard Statement of Budgeted Operations - Unrestricted -

Period Ending: December 31, 2020

Operating Fund	2020			2021	Line #
	Budget	Actual	Over/Under	Budget	
Support and revenue					
Direct support:					
Friends of Scouting:					
FOS contributions	1,693,904	1,116,549	(577,356)	1,720,000	
Net assets released FOS	199,296	199,296	-	-	1
Provision uncoll FOS	(142,726)	(99,637)	43,089	(78,100)	
Net Friends of Scouting	1,750,474	1,216,207	(534,267)	1,641,900	
Project sales:					
Project sales contributions	285,957	153,942	(132,014)	126,659	
Net asset released proj sales	2,351	-	(2,351)	500	2
Net project sales	288,308	153,942	(134,366)	127,159	
Special events:					
Special event contributions	536,180	516,639	(19,541)	544,500	
Net assets release spec events	35,320	35,320	-	15,000	
Spec event prov uncollectible	(5,200)	(49,239)	(44,039)	(5,000)	3
Spec event cost direct benefit	(233,000)	(228,719)	4,281	(223,000)	
Net special events	333,300	274,001	(59,299)	331,500	
Legacies and bequests:					
Legacies and bequests contrib	-	21,102	21,102	-	4
Net legacies and bequests	-	21,102	21,102	-	
Foundations and trusts:					
Foundations and trusts	-	5,000	5,000	-	5
Net foundations and trusts	-	5,000	5,000	-	
Other direct:					
Other direct contributions	325,000	19,353	(305,647)	10,000	
Net assets release other direc	501	501	-	-	6
Net other direct contributions	325,501	19,854	(305,647)	10,000	
Total direct support	2,697,583	1,690,108	(1,007,475)	2,110,559	
Indirect support:					
Net associated organizations			-	-	7
United Way:					
United Way contributions	115,500	52,492	(63,008)	89,000	
Net assets released United Way	19,000	14,000	(5,000)	9,000	8
United Way prov for uncollect	-	(5,000)	(5,000)	-	
Net United Way	134,500	61,492	(73,008)	98,000	
Unassociated organizations:					
Unassociated organization gros	-	-	-	-	
Net unassociated organizations	-	-	-	-	
Government fees and grants:					
Government grants and fees	-	643,500	643,500	-	9
Total indirect support	134,500	704,992	570,492	98,000	
Revenue:					
Net sale of scouting supplies			-	-	
Product sales:					
Product sales	2,020,000	665,055	(1,354,945)	1,566,367	
Product sales cost of goods	(437,210)	(173,401)	263,809	(430,183)	10
Product sales unit commissions	(718,180)	(239,298)	478,882	(543,581)	
Net product sales	864,610	252,355	(612,255)	592,603	
Investment:					
Investment income current	110,000	110,000	0	65,000	11
Investment income	110,000	110,000	0	65,000	
Realized invest gain/loss			-		
Unrealized invest gain/loss			-		
Camping:					
Camp revenues	1,586,303	819,633	(766,670)	1,362,996	
Camp trading post sales	154,575	71,043	(83,532)	116,260	

**Standard Statement of Budgeted Operations - Unrestricted -
Period Ending: December 31, 2020**

Operating Fund	2020			2021	Line #
	Budget	Actual	Over/Under	Budget	
Camp TP cost of goods sold	(82,860)	(77,114)	5,746	(70,160)	12
Camp refunds and discounts	(27,500)	(28,707)	(1,207)	(33,230)	
Net camping revenue	1,630,518	784,855	(845,663)	1,375,867	
Activities:					
Activity revenues	350,633	160,848	(189,785)	273,255	
Activity trading post sales	7,050	33,992	26,942	2,404	
Activity TP cost of goods	(450)	(67,836)	(67,386)	(450)	13
Activity refunds and discounts	(2,275)	(287)	1,988	(2,275)	
Net activity revenue	354,958	126,717	(228,241)	272,934	
Other revenue	384,966	169,432	(215,534)	868,868	14
Total revenue	3,345,052	1,443,359	(1,901,692)	3,175,272	
Total support and revenue	6,177,135	3,838,459	(2,338,676)	5,383,831	
Expenses					
Employee compensation:					
Salaries	2,696,214	2,438,725	(257,489)	2,294,736	15
Employee benefits	537,034	533,690	(3,343)	561,854	16
Payroll taxes	233,041	204,488	(28,553)	210,542	17
Employee related	6,500	2,446	(4,054)	2,500	18
Total employee compensation	3,472,788	3,179,350	(293,438)	3,069,632	
Other Expenses:					
Professional fees	55,700	81,511	25,811	127,297	19
Program and other supplies	874,657	346,269	(528,388)	697,202	20
Telephone and communications	58,800	61,844	3,044	57,400	21
Postage and shipping	31,869	31,320	(548)	31,046	22
Occupancy	326,349	199,608	(126,741)	282,026	23
Rental and maintenance of equi	135,220	95,799	(39,421)	112,721	24
Publication and media	105,508	48,504	(57,003)	66,354	25
Travel	248,559	172,630	(75,929)	204,149	26
Conferences and meeting	55,170	29,664	(25,506)	13,310	27
Specific assistance to individ	66,416	72,320	5,904	50,750	28
Recognition and awards	263,713	112,182	(151,530)	177,932	29
Interest	-	10,924	10,924	13,750	30
Insurance	87,001	97,627	10,626	88,650	31
Other	306,183	240,039	(66,144)	146,225	32
National charter and serv fees	75,000	73,240	(1,760)	73,239	33
Total other expenses	2,690,145	1,673,484	(1,016,661)	2,142,050	
Total expenses	6,162,933	4,852,834	(1,310,099)	5,211,682	
Surplus (deficit) UR revenue/expense	14,202	(1,014,376)	(1,028,577)	172,149	
Net assets summary					
Unrestricted net assets - beginning of year		27,468		(286,908)	
Change in net assets from operations	14,202	(1,014,376)	(1,028,577)	172,149	
Adjustments to net assets		-			
Transfers between funds	-	700,000	700,000	-	
Change in unrestricted net assets	14,202	(314,376)	(328,577)	172,149	
Unrestricted net assets - end of period		(286,908)	(328,577)	(114,759)	

