



Service Unit Treasurer
A Self-Paced Training



Girl Scouts.

Girl Scouts,
San Diego-Imperial Council, Inc.

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Welcome to your Role on the Service Unit Team!

Thank you for deciding to serve the Girl Scout community as a member of the service unit team. You are very important in bringing Girl Scouting to every girl, everywhere. This booklet contains a wealth of information to help you along the way.

We encourage you to read it and reread it throughout the year. The training and this manual have been designed to answer to your questions, offer helpful hints, and assist you in reaching your fullest potential in your volunteer role

Your staff volunteer support coordinators, along with other members of the service team, are happy to help—just ask!

Thank you for volunteering. You will be creating a positive difference in the lives of girls and adults in your community.

HOW TO USE THIS TRAINING PACKET

This training is designed to be completed at your own pace. As you read through you may make notes, reread sections or take breaks as you wish. The training packet is yours to keep and to use as a reference. As you work through the booklet you will find instructions to locate a page in the appendix of “REFERENCE PAGES.”

We are always evaluating our materials to insure they meet the needs of our volunteers. Once you have completely read through the booklet:

- Complete the evaluation and self-assurance questionnaire at the back of the booklet
- Contact your volunteer support coordinator
- Schedule your orientation with volunteer support coordinator
- Bring booklet, evaluation and Adult Training Card to orientation
- Meet team member leaving this position or service unit manager as directed

Selection of Adults

Every adult volunteer and executive staff member in Girl Scouting must be selected on the basis of qualifications for membership, ability to perform the job, willingness and availability to participate in training for it. In selection of adults, there shall be no discrimination on the basis of race, color, ethnicity, sex, creed, national origin, or socioeconomic status. There shall be no discrimination against an otherwise qualified individual by reason of disability or on the basis of age. Members of Girls Scout council boards of directors and the National Board of Directors shall be selected so that the boards of directors represent diverse population groups and can bring to their deliberations a variety of points of view and life experiences, as well as access to cultural, religious, educational, civic, and economic resources. Executive staff shall be selected as needed to provide managerial and specialist expertise, research capability, and continuity to support the delivery of program to girls through volunteers.

About Girl Scouts

The Girl Scout Mission & Purpose Statement

*Girl scouting builds girls of **courage, confidence, and character**, who **make the world a better place**.*

- The motivating force in Girl scouting is a spiritual one.
- The Girl Scout movement shall ever be open to all girls and adults who accept the Girl Scout Promise and Law.
- The strength of the Girl Scout movements rests in the voluntary leadership of its adult members, in the cooperation and support of the community, and in the affiliation with Girl Guide and Girl Scout movements of other countries through the World Association of Girl Guides and Girl Scouts.
- The democratic way of life and the democratic process shall guide all our activities.
- The ultimate responsibility for the Girl Scout Movement rests with volunteers.
- No girl who meets or can meet membership requirements will be denied admission to a troop or groups because of race, creed, nationality or socio-economic factors.
- All segments of the organization respect the carrying religious opinions and practices of its membership in planning and conducting activities (Adapted from the *Blue Book of Basic Documents*, 2006).

The Girl Scout Promise

On my honor I will try:
To serve God* and my country,
To help people at all times,
And to live by the Girl Scout Law.

* The word "God" can be interpreted in a number of ways, depending on one's spiritual beliefs. When reciting the Girl Scout Promise, it is okay to replace the word "God" with whatever word your spiritual beliefs dictate.

The Girl Scout Law

I will do my best to be
Honest and fair,
Friendly and helpful,
Considerate and caring,
Courageous and strong, and
Responsible for what I say and do,
And to
Respect myself and others,
Respect authority,
Use resources wisely,
Make the world a better place, and
Be a sister to every Girl Scout.



Service Unit Treasurer Position Description

Reports to: Service Unit Manager and Volunteer Support Coordinator
Term: One year; may be reappointed annually by service unit manager or volunteer support coordinator
Function: Responsible for year-round management of service unit funds, financial records, and financial advisor to troops following national and council guidelines.

Competencies

- Strong organizational skills; accurate and efficient with paperwork, record-keeping and figures.
- Computer/internet access and proficiency, including MS Excel.
- Effective ora/written communication skills while serving as a positive role model to leaders, team and girls.
- Supportive team player able to work with people of diverse cultures, abilities, personalities, ages and backgrounds.

Expectations

- Honor and live by the Girl Scout Law.
- Attend monthly service unit team and leader meetings.
- Maintain regular communication with team members and volunteer support coordinator.
- Willing and able to give the time necessary to complete duties and responsibilities as outlined
- Instruct members on financial procedures for troop and service unit management, recording and reporting of Girl Scout funds.
- Prepare and present written monthly report of service unit financial status at team meetings.
- In collaboration with the team, prepare service unit annual budget.
- Review all troop financial reports; submit annually to council offices **by June 30**
- Ensure that all troops open bank accounts and submit Bank Account Information Form troops with process.
- Maintain hard-copy and/or electronic file of Bank Account Information Forms for troops and service unit; ensure all accounts have the required signatures.
- Oversee event budgets, check requests and reimbursements.
- Collaborate with team to review troop money-earning project applications.
- Serve as advisor to troops regarding guidelines and use of funds; collaborate with volunteer support coordinator for clarification of details and/or conflicts that may arise.
- Alert service unit manager, registrar, and troop organizers of disbanding troops for the best outcome for continuing girls, funds and equipment.
- Oversee control and distribution of troop funds from disbanding or reorganizing troops.

Requirements

- Maintain up-to-date mastery of national and council financial guidelines and Volunteer Essential standards regarding funds..
- Be a currently registered member "in good standing" with current volunteer paperwork and background check on file.
- Take self-study training for the position, orientation prior to assuming duties and accept responsibilities.
- Affirm that the Girl Scout movement actively seeks members of every racial, ethnic, religious and socioeconomic group.
- Accept Girl Scouts of the USA and Girl Scouts, San Diego-Imperial Council standards, policies, procedures and guidelines.

Troop # _____ SU # _____

Name _____

Street Address _____

City, Zip _____

Phone # _____

Cell Phone # _____

E-Mail _____

Girl Scout Law

I will do my best to be honest and fair, friendly and helpful, considerate and caring, courageous and strong, and responsible for what I say and do, and to respect myself and others, respect authority, use resources wisely, make the world a better place, and be a sister to every Girl Scout.

This agreement must be signed and returned to membership staff.

I have read and understand the responsibilities of this position. **I am a registered Girl Scout member in good standing and agree to do my best to uphold my responsibilities as a Troop/Group Leader or Co-Leader. I recognize this is a volunteer position and will not expect or accept any monetary compensation. If for any reason I cannot fulfill my tasks as defined here, I will inform my service unit manager and/or volunteer support coordinator immediately.**

Signature _____

Date _____

Thank you for volunteering!

General Duties

The service unit treasurer handles the funds of the service unit. She/he handles service unit funds as a fiduciary, the “watcher” of the money, and therefore has the responsibility of maintaining adequate records. The treasurer should be able, when asked, to present to service unit, leadership and council representatives an accurate record of cash receipts and cash disbursements, including: amounts, dates, why and from whom money was received, why and to whom money was paid. An accurate record should include receipts for disbursements. An accurate record should also provide reconciliation between the service unit’s records and the bank’s records at any given point in time. The service unit treasurer also provides financial guidance and oversight to the Girl Scout leaders in her/his area.

Your first step upon assuming the duties of service unit treasurer is to meet with the volunteer support coordinator for your position orientation after completing this self-paced study guide. Finally, meet with the previous treasurer or service unit manager to obtain all service unit materials and files. Ask her/him to review the materials with you and to explain any procedures, which are specific to your service unit. Review the Treasurer’s Planning Calendar (REFERENCE PAGE) for an overview of monthly deadlines and duties. You should then be ready to perform your duties.

As you review and study the details, know that there is other Resources to which you can turn in answering questions and resolving issues. Girl Scouts of the U.S.A. has developed Girl Scout Program Standards, some of which deal with money issues. You can refer to those standards in *Volunteer Essentials, Ch 5: Managing Group Finances* (see REFERENCE PAGE, Money Earning/Group Financing). They are general and apply to all councils. Girl Scouts, San Diego-Imperial Council, Inc. has developed specific policies and financial guidelines, which apply to all service units, and troops in our council. Financial Guidelines for Girl Scouts, San Diego-Imperial Council, Inc. are located in your (REFERENCE PAGES). Your service unit may also have developed some policies and guidelines which are in accordance with council policies, but which amplify them. You can confer with members of your service unit team or the volunteer support coordinator who has been assigned to your service unit if this training material and the references cited within it do not answer a specific question or help resolve a specific problem.

Detailed Duties

- 1. Maintain regular communication with service unit team members and volunteer support coordinator.**
 - Attend service unit meetings
 - Find the best communication methods (e.g.-mail, phone, in-person), flexibility and opportunities to support.
- 2. Instruct members on financial procedures for troop and service unit management, recording and reporting of Girl Scout funds.**
 - Thoroughly understand the process of recording and reporting incomes and expenses for troops and the service unit.
 - Use service unit communication methods and council resources to instruct leaders and troop treasurers on completing troop financials.
 - Reference on-line training for completing troop financials as needed.
 - Ensure that team members understand procedures for use of funds and are following financial guidelines; including completing and submitting check request and event budget forms.

3. Prepare and present written monthly report of service unit financial status at team meetings.

- Use the *Treasurer Monthly Report* (REFERENCE PAGE) to track income and expenses the service unit incurred in the previous month.
- After the service unit manager reviews the service unit monthly bank statement, request a copy to reconcile the report.
- Present the monthly *Treasurer Monthly Report* (REFERENCE PAGE) with a copy of corresponding bank statement at the service unit team meeting and/or service unit meetings.
- This report should be made available upon request at any time..
- Be prepared to answer questions from the team or leaders regarding the content of this report.

4. In collaboration with the service unit team, prepare service unit annual budget. (REFERENCE PAGE)

- Prepare a monthly *Service Unit Annual Budget Report* (REFERENCE PAGE) based on financials from the previous year and bring to the service unit planning meeting prior to the beginning of each membership year
- The team will decide which events will be service unit fun/financed and/or what amount of the funds can be contributed to event budgets or cover shortfalls from events that go over budget..
- Be sure to include things such as recognitions', refreshments and supply expenses as needed..
- Be prepared to answer questions from team members regarding the report you have prepared.
- Have signed by service unit manager prior to publishing or filing and ensure the budget is adhered to or adapted if necessary.

5. Prepare *Annual Service Unit/cluster Financial Report & Inventory* and submit to council by June 30th.

- Maintain accurate financial reports throughout the year..
- Prepare the *Annual Service Unit/cluster financial Report & Equipment Inventory* form along with the *Detailed Cash Record for Service Units/Clusters* (REFERENC PAGES).
- Have these reviewed by the service unit manager and obtain the supporting bank statement.
- Forward a copy to council volunteer support coordinator and maintain permanent service unit file copy.
- Keep all service unit financial records for four (4) years.

6. Review all troop financial reports and submit to council by June 30th.

- Obtain a list of every registered troop/group from your service unit registrar.
- Announce a deadline for turning in the financial reports that gives you enough time to collect and review all reports prior to sending them to the council by **June 30th**..
- Ensure that every troop submits copies of the *Annual Troop/Group Financial Report & Equipment Inventory* and supporting documents (REFERENCE PAGE); 2 hard copies or electronic document.
- Contact troops delinquent with financials to assist them with the process and/or determine if they are disbanding.
- Contact volunteer support coordinator regarding questionable practices or entries on financial reports.
- Keep all troop financial records for four (4) years.

7. Ensure that all troops open bank accounts and submit *Bank Account Information Forms*; assist troops with process.

- Thoroughly understand the process of opening bank accounts with assigned bank representatives at collaborative Wells Fargo Banks as established by the council. (REFERENCE PAGE).
- Instruct and assist troops retaining existing accounts outside the council network to continue to follow financial guidelines (REFERENCE PAGES) regarding signature requirements and moving to the council Wells Fargo Bank network should changes occur.

8. Maintain hard-copy and/or electronic files of *Bank Account Information Forms* for troops and service unit; ensure all accounts have appropriate signatures.

- Ensure that a copy of all *Bank Account Information Form* for all troops and the service unit is on file in the service unit and council files.
- Maintain current records by requesting new *Bank Account Information Forms* as new troops form and troop changes occur.
- Verify with the service unit registrar that all signatories are registered members and are not related. Ensure non-council affiliated bank accounts have a service unit team member or third signature, usually the service unit treasurer or manager.
- Contact the troop leader to correct or fill in missing information on the *Bank Account Information Form*.
- Keep all financial records for four (4) years.

9. Oversee event budgets, check requests and reimbursements.

- Be aware of all service unit-sponsored activities or events.
- Advise team if any activity or event does not meet established financial guidelines.
- Advise event directors to complete an *Event Budget Worksheet* (REFERENCE PAGE) before event is advertised.
- Collect *Event Budget Worksheet* at conclusion of every event with final costs included.
- Provide a *Check Request Form* (REFERENCE PAGE) for any reimbursement needs; avoid advances.
- Be sure to obtain final accounting within a reasonable period of time and within the same membership year as the event.
- Follow up on any event budget discrepancy.
- Keep a copy of all Event Budget Reports and maintain a service unit file.

10. Collaborate with team to review troop money-earning project applications.

- Thoroughly understand money-earning project guidelines (REFERENCE PAGE).
- Advise troop on approval process, ensure the project meets guidelines and upon submission, present to team for approval.
- Once approved, return copy of *Money-Earning Project Form* to troop leader to resubmit with final profit evaluation when project is completed.
- Ensure leader attaches project form to *Annual Troop/Group Financial Report*.

11. Serve as a advisor to troops regarding guidelines and use of Girl Scout funds and collaborate with volunteer support coordinator for clarification of details and/or conflicts that may arise.

- Become familiar with financial training received by troop leaders.
- Encourage leaders to use and follow *Troop/Group Financial Guidelines* (REFERENCE PAGE).
- Refer leaders to council website, www.sdgirlscouts.org/forms, for forms and resources (REFERENCE PAGE).
- Upon awareness or notification of a troop not following procedures, contact the leader to reeducate and give them an opportunity to take **corrective action**. Monitor as necessary.
- Discuss any situations with the service unit manager and/or volunteer support coordinator as needed.

12. Alert service unit manager, registrar and troop organizer of disbanding troops for the best outcome for continuing girls, funds and equipment.

- See *Service Unit Treasurer's Procedures for Disbanded Troops* (REFERENCE PAGE).
- Submit *Troop/Group Disbandment Report & Treasurer Worksheet* along with supporting bank statement of closures.
- Oversee control and distribution of troop funds from disbanding or reorganizing troops.
- Ensure any troop funds are distributed per financial guidelines.

We all want and need to be recognized for the work we do, whether in the form of a simple thank-you for a job well done or a formal commendation for years of faithful service in a key position of an organization. Acknowledgment is a signal to the recipient that she or he is appreciated and valued. Girl Scouts, San Diego-Imperial Council, Inc. has a system of recognitions for volunteers. You will learn more about this from the recognitions chair in your service unit. Be sure to acknowledge leaders performing well with their troop financial obligations to encourage and support their efforts as well.

As Girl Scouts we constantly evaluate everything we do. Please take a few minutes to complete the evaluation page of this booklet and return it to the volunteer support coordinator during your position orientation. Contact your volunteer coordinator as soon as possible to complete the training process.

Thank you again for volunteering for Girl Scouts.

Service Unit

Treasurer

Reference

Pages

Treasurer's Planning Calendar

<p style="text-align: center;">September</p> <ul style="list-style-type: none"> • Distribute Troop/Group Treasurer orientation to troops • Assist new leaders with opening troop bank accounts • Complete and report Monthly Treasurers Report form with updated balance statement • Submit updated service unit Bank Account Information Form. Be sure signers at the bank reflect any changes. • Remind team members to turn in complete Event Budget Worksheet prior to advertising any service unit event. 	<p style="text-align: center;">October</p> <ul style="list-style-type: none"> • Present mini training at the leader meeting regarding leaders financial responsibilities. Include training on money-earning projects and forms to be submitted for approval. • Assist new leaders with opening troop bank accounts. • Complete and report Monthly Treasurers Report with updated balance statement. 	<p style="text-align: center;">November</p> <ul style="list-style-type: none"> • Assist new leaders with opening troop bank accounts. • Complete and report Monthly Treasurers Report with updated balance statement. • Request a list of registered troops from service unit registrar. • Request that all leaders submit a new Bank Account Information Form or confirm that information has stayed the same.
<p style="text-align: center;">December</p> <ul style="list-style-type: none"> • Complete and report Monthly Treasurers Report with updated balance statement. 	<p style="text-align: center;">January</p> <ul style="list-style-type: none"> • Request and updated list of registered troops from the service unit registrar. • Forward Bank Account Information Forms to your volunteer support coordinator, with completed Bank Account Information Form Log. • Give list to service unit cookie coordinator of troops who do not have a current Bank Account Information Form on file. • Complete and report Monthly Treasurers Report with updated balance statement. 	<p style="text-align: center;">February</p> <ul style="list-style-type: none"> • Complete and report Monthly Treasurers Report with updated balance statement.

Treasurer's Planning Calendar

<p style="text-align: center;">March</p> <ul style="list-style-type: none"> • Present mini training at the leader meeting regarding leader's financial responsibilities or hold workshops • Distribute forms to leaders for completing Annual Troop/Group Financial Report and Equipment Inventory and the Detailed Cash Record for Troops/Groups. (Refer to training and worksheets on council website) • Complete and report Monthly Treasurers Report with updated balance statement. 	<p style="text-align: center;">April</p> <ul style="list-style-type: none"> • Remind leaders that financial reports are due. • Request from service unit cookie coordinator and service unit fall product coordinator a list of troop profits. • Complete and report Monthly Treasurers Report with updated balance statement. 	<p style="text-align: center;">May</p> <ul style="list-style-type: none"> • Follow up on troop financial reports. Review reports as they are received. • Prepare Annual Service Unit/Cluster Financial Report. • Complete and report Monthly Treasurers Report with updated balance statement. • Invite helpful and friendly bank staff to recognitions dinners. • Promote 90% financial compliance for service unit.
<p style="text-align: center;">June</p> <ul style="list-style-type: none"> • Complete and report Monthly Treasurers Report with updated balance statement. • Follow up on troop financial reports, review as they are received. • Submit a copy (electronic is acceptable) of each troop financial report to volunteer support coordinator by June 30. • Request registered troop list from registrar. Check for disbanding troops and follow procedures. 	<p style="text-align: center;">July</p> <ul style="list-style-type: none"> • Follow up on disbanded troops. • Complete and report Monthly Treasurers Report with updated balance statement. 	<p style="text-align: center;">August</p> <ul style="list-style-type: none"> • Complete and report Monthly Treasurers Report with updated balance statement. • Remove and destroy records over 4 years old. • Contact Wells Fargo representative to see if they are interested in attending September or October service unit meetings to set up new troop accounts, if needed. • Attend <i>Leading the Way</i> conference.

Troop/Group Financial Guidelines

Financial Forms – available in council resource centers and online at www.sdgirlscouts.org

- *Troop Attendance and Dues Record*
- *Detailed Cash Record for Troops/Groups*
- *Opportunity Fund Request* (request for financial assistance)
- *Money-Earning Project Application*
- *Event Budget Worksheet*
- *Event Approval Checklist* (includes the safety and risk management checklist)
- *Annual Troop/Group Financial Report & Equipment Inventory*
- *Troop/Group Disbandment Report & Treasurer Worksheet*

Available through service unit treasurer

- *Bank Account Information Form*
- *Steps for Banking at Wells Fargo*

Record Keeping

1. Any person handling money, writing or signing checks or handling bank accounts and records must be a currently registered member of Girl Scouts of the USA and have submitted a background check, reference check and signed volunteer agreement.
2. Leaders or troop/group treasurers must keep up-to-date, accurate records of all monies received and spent, including receipts and copies of the troop/group checkbook register and bank statements.
3. Troop/group members, parents, girls, service unit managers, service unit treasurers and Girl Scout personnel have the right to review all financial records upon request.
4. Troop/group financial records, including receipts, are to be kept by troop/group leader for a period of **4 years**.
5. Troops/groups/individuals **sponsoring a service unit event** must account for all income and expenses through the service unit account **not** a troop/group account.
6. Troops/groups/individuals **sponsoring an activity/event** must review the safety and risk management checklist.

Troop/Group Budgeting

1. Activities/events must relate to Girl Scout Program Goals:
 - Girls **discover** when they understand themselves and their values, and use their knowledge and skills to explore the world.
 - Girls **connect** when they care about, inspire and team with others locally and globally.
 - Girls **take action** when they do something to make the world a better place.
2. Long term planning for activities/events must include all participating girls and be financially attainable by all. The girls must decide in advance how to handle situations where a girl joins late or just before the special activity/event.
3. When setting dues and planning activities, the leader should be sensitive to the financial circumstances of all members and be affordable for the smallest pocketbook in the group.
4. Troops/groups should budget and plan to spend their money within a single membership year for the benefit of girls within that troop/group. Carry-over funds may be budgeted for the start of their new membership year.
5. If balance **exceeds \$500** on their year-end financial report leader must report troop/group plans, such as trips or special events.
6. Troop/group dues, along with money earned during the council-sponsored cookie program and nut sales, should provide most of the money necessary for the troop/group's program.
7. Dues should be collected in the amount and at the interval determined by each troop/group (e.g., 50¢-\$2 per meeting.)
8. Money within a troop/group belongs to the troop/group as a whole and is never the property of individual girls; separate girl accounts are not permitted.

Bank Accounts

1. Troops/groups with funds in excess of **\$50** must have a bank account for the purpose of safeguarding funds.
2. Troops/groups (including Daisy troops) receiving “start-up” fees and/or donations from parents/troop members must open a bank account once they have accumulated \$50. Start-up fees and donations are recorded as income on the *Detailed Cash Record*.
3. Funds are to be deposited in a troop/group bank account and not into a personal account.
4. Bank accounts will be opened with the name “Troop/Group # _____, Girl Scouts, San Diego-Imperial Council, Inc.”
5. Leader or troop treasurer personal address is to be used for bank statement mailing.
6. Wells Fargo Bank accounts will be used for all Girl Scout banking; contact your service unit treasurer for details.
7. Bank accounts must have at least two non-related authorized signers. Signers must be registered Girl Scout members and have submitted a background check, reference check and signed volunteer agreement form.
 - 1) Troop/group leader
 - 2) Troop/group co-leader or treasurer
8. Troop/group must submit a current *Bank Account Information Form* to their service unit treasurer.
9. Your service unit treasurer will forward the white copy of the *Bank Account Information Form* to your volunteer support coordinator to be retained for auditing purposes.
10. **When there is a change in the authorized signers** on the bank account a new, updated form must be submitted.
11. If no changes exist from the previous year’s *Bank Account Information Form*, a troop/group needs only to confirm with their service unit treasurer that the form on file is still current.
12. Troop/group must have a bank account before participating in the council-sponsored product sales (e.g., cookies/nuts). Refer to the product sales guidelines for further information.

Financial Reporting

- ❖ Failure to submit completed financial report to your service unit treasurer could result in the troop/group account being frozen or closed until financial report is submitted.
- ❖ Leader reappointment depends upon receipt and approval of financial reports.

Detailed Cash Record

The *Detailed Cash Record* is a detailed accounting of all troop/group income and expense transactions.

1. Troop/group leader or treasurer is responsible for keeping an up-to-date, accurate and detailed account of the troop/group income and expenditures.
2. The *Detailed Cash Record* is due to the service unit treasurer by June 15th of each year.
3. Your service unit treasurer will forward the white copy of the *Detailed Cash Record* to your volunteer support coordinator to be retained for auditing purposes.

Annual Troop/Group Financial Report & Equipment Inventory

The *Annual Troop/Group Financial Report & Equipment Inventory* is a summary of the troop/group financial information, including bank account information, total income, total expenses, total account balance, equipment inventory and troop status.

1. Troop/group leader is responsible for reporting and maintaining all troop/group equipment and supplies.
2. Your service unit treasurer will forward the white copy of the *Annual Troop/Group Financial Report & Equipment Inventory* to your volunteer support coordinator to be retained for auditing purposes.
3. When submitting the *Annual Troop/Group Financial Report & Equipment Inventory* attach two copies of the following:
 - *Detailed Cash Record* or similar computer generated report
 - *Bank Statement* (your troop’s most recent, reconciled statement)
 - If applicable: *Money-Earning Project Application*
 - If applicable: *Troop/Group Disbandment Report & Treasurer Worksheet*
4. The *Annual Troop/Group Financial Report & Equipment Inventory* must be submitted to your service unit treasurer by June 15th of each year.

5. Troops/groups disbanding June 15th – September 30th must submit a *Troop/Group Disbandment Report & Treasurer Worksheet* to your service unit treasurer no later than September 30th of the current membership year.

Troop/Group Money-Earning Project

“Troop/group money earning” refers to activities following a planned budget and carried out by girls and adults, in partnership, to earn money for the group treasury. “Council-sponsored product sale activities” are council-wide sales of authorized products, such as Girl Scout cookies or nuts, in which groups participate. The funds are for Girl Scout activities and are not to be retained by individuals as their property. (Safety-Wise, Standard 28)

1. Troop/group must participate in the annual Cookie Program before approval for an additional money-earning project will be considered.
2. Troop/group money-earning projects are not held during Council-sponsored sales (i.e. Fall Nut Sales/Cookie Program.)
3. Troop/group may be given approval from the service unit team or volunteer support coordinator for an additional money-earning project, each membership year, as necessary to support program appropriate to the ages and experience of the girls.
 - **Kindergarten Daisy Girl Scouts** – **zero** in additions to Fall Nut Sales, Cookie Program and Recycling. All money transactions occur between the troop leader and the parents. Parents may be asked to contribute a certain sum to cover troop expenses, although program expenses at this level should be minimal.
 - **First Grade Daisy Girl Scouts** – **one** money earning project in addition to Fall Nut Sales, Cookie Program and Recycling.
 - **Brownie Girl Scouts** – **one** money-earning project in addition to Fall Nut Sales, Cookie Program and Recycling.
 - **Junior Girl Scouts** – **two** money-earning projects in addition to Fall Nut Sales, Cookie Program and Recycling.
 - **Cadette/Senior/Ambassador Girl Scouts** – **three** money-earning projects in addition to Fall Nut Sales, Cookie Program and Recycling. To go beyond the three additional money-earning projects, Cadette/Senior/Ambassador Girl Scouts must participate in the Fall Nut Sale and Cookie Program.
4. For any large group activity an *Event Approval Checklist* must be completed and submitted with the *Money-Earning Project Application* prior to conducting the project.
5. For any large group activity an *Event Budget Worksheet* must be completed and submitted with the *Money-Earning Project Application* prior to conducting the project.
6. A *Money-Earning Project Application* must be submitted and approved, in writing, prior to conducting project.
 - **4+ weeks in advance** – Troops/groups must submit application to the service unit team for approval. Projects expected to exceed \$250 require approval from the volunteer support coordinator.
 - **12+ weeks in advance** – All Council-wide promoted money-earning events must be approved by the council program manager.
7. **Appropriate** money-earning projects (examples):
 - Workshops (e.g., Try-It, Badge, Camp skills, Bridging)
 - Events (e.g., Songfest, Daisy Day, Sports/Olympics, Teas, Dance)
 - Putting on a play, show, concert
 - Homemade bake sale/craft sale
 - Car wash, yard work, babysitting
 - Walking Tour, Nature Hike
 - Troop/Group “own” cookbook
8. **Inappropriate** money-earning projects
 - Sales generating profits for a specific business/company other than Girl Scouts (e.g., candy, pizza, bakery goods, catalog sales, shopping mall promotions)
 - Door-to-door sales (except council-sponsored product sales)
 - Gambling or games of chance such as raffles and auctions.
 - Product demonstrations/commercial parties involving direct sales (e.g., cosmetic, jewelry, kitchenware, home interior, scrap booking)
 - Direct solicitation of money
 - Money-earning activities on the Internet

Girl Scout Council-Sponsored Product Sales (Nuts/Cookies)

Council product sale participation contributes to the growth and development of the organization by providing funding for girl programs, leader resources and the maintenance of Girl Scout properties and camps.

1. **All** girls participating in council-sponsored product sales must be currently registered members of Girl Scouts, San Diego-Imperial Council, Inc.
2. All troops/groups are encouraged to participate in the council-sponsored product sales. Kindergarten Daisy Girl Scouts have limited participation; refer to product sales guidelines for further information.
3. Additional money-earning projects will be approved only for those troops/groups participating in the **Cookie Program**.
4. Fall-Sale products (nuts) are ordered through the council and offered as a means for troops/groups to earn money.
5. All troops/groups, except Kindergarten Daisy Girl Scouts, are encouraged to participate in the council-sponsored Fall Nut Sale.
6. Money within a troop/group belongs to the troop/group as a whole and is never the property of individual girls. Thus, troop/groups may not have individual girl accounts based on her earned proceeds.
7. Independent/Juliette Girl Scouts may participate in council-sponsored product sales. Reference product sales guidelines.

Fundraising for other Organizations

All fundraising methods employed by Girl Scout troop/group must be in keeping with the principles for which the organization stands (national policy, *Leaders Digest 2006*)

1. Girl Scouts troop/group (or individuals representing themselves as Girl Scouts) cannot solicit money or be involved in fundraising projects for other organizations.
2. Girl members may support other organizations through **service projects** (e.g., handing out water to marathon runners, running a baby sitting area for the PTA/school carnival.)
3. The service unit team, who may consult the volunteer support coordinator if necessary, will determine the appropriateness of an activity or support of an outside organization.

Troop/Group Donations

Receiving

1. Funds may not be solicited by a troop/group or individual.
2. If a local business or community organization wishes to donate money to a particular troop/group
 - Donations are limited to **\$249.99** per donor per membership year.
 - The troop/group thanks the local donor with an acknowledgement of all gifts below \$250.
3. Donations in the form of a monetary gift of **\$250 or more**
 - Monetary gift must be sent to council, who will acknowledge it as a tax-deductible donation and then send a check of \$249.99 to the troop/group.
 - All monies in excess of \$249.99 will remain at the council to be utilized for the benefit of all girls within Girl Scouts, San Diego-Imperial Council, Inc.
 - To insure the donation is directed according to the donor's wishes, the donor needs to identify the troop/group number at the time the funds come into council.

Giving

1. Girl Scouts, in their role as Girl Scouts, may not raise or solicit money for other organizations.
2. Girls may contribute a portion of their troop/group treasury to organizations or projects they consider worthwhile if they have funds that are not needed for the activities during the year (for example, Girl Scout campership fund, Girl Scout financial aid, local or international community service organizations or environmental projects.)

Financial Assistance (Opportunity Fund)

Girl Scouts, San Diego-Imperial Council, Inc., is committed to ensuring that all girls can participate in Girl Scouting. The Opportunity Fund was created for membership and program opportunities in and beyond the troop/group activities for individual girls and adults.

Girl Scouting strives to teach girls the valuable lesson of planning and budgeting. Troops/groups should plan ahead with money-earning projects, such as the Cookie Program and Fall Nut Sale, to cover expenses for activities/events. Opportunity Funds should not be used as means of covering costs a troop/group is unable to handle. For example, if 50% of the troop cannot pay for the activity/event, a less expensive activity/event should be planned.

1. Troop/group leader and parent/guardian **or** parent only may request funds for an individual girl.
2. Individual girl or adult receiving financial assistance must be a currently registered Girl Scout.
3. Troop/group financial report from previous year must be on file at the Balboa Service Center.
4. Completed requests must be submitted to volunteer support coordinator at least four weeks in advance.
5. Opportunity Funds received must be recorded as income on your *Detailed Cash Record*.
6. Monies received must be used for individual girl or adult as per *Opportunity Fund Request*. Should the event/activity be cancelled or the girl/adult does not attend, monies must be reimbursed to the Opportunity Fund.
7. Refer to *Opportunity Funds Guidelines* for detailed information.

Changes Within a Troop/Group

1. **If girls leave, transfer to another troop/group or registers as an Independent/Juliette**
 - All money remains with the original troop/group and is neither given to the girls nor transferred to another troop/group.
2. **When an entire troop moves from one program age level to another** (e.g., from Brownie to Junior Girl Scouts)
 - All money moves with the troop/group.
3. **In an ongoing troop/group, where only some of the girls are bridging to a new program age level troop/group**
 - All money will remain with the original troop/group and is neither given to the girls nor transferred to another troop/group.
4. **If the troop/group divides**
 - Financial reports are completed and turned in to the service unit treasurer.
 - All assets are apportioned between the two treasuries on a pro-rata basis according to girl membership at the time of division.
5. **If a troop/group disbands** (e.g., is no longer functioning or has not re-registered within six months of the expiration date of its last membership year, September 30)
 - Leader must complete the *Troop/Group Disbandment Report & Treasurer Worksheet* and the *Annual Troop/Group Financial Report & Equipment Inventory*.
 - All assets, together with disbandment and financial reports, cancelled checks, and unused checks, must be turned in to and receipted by the service unit treasurer.
 - Troop/group bank account(s) must be closed and a cashier's check for ending balance, payable to Girl Scouts, must be submitted with final paperwork no later than September 30 of the current membership year.
 - The distribution of gift cards/retail merchandise to each girl/adult is not permitted when closing troop/group treasury upon disbandment.
6. **If some of the girls from the disbanded troop/group continue in a new troop/group**
 - All assets are apportioned between the treasuries of each new troop/group involved on a pro-rata basis according to girl membership at the time of disbandment.
 - The service unit team pending reorganization of the troop/group will hold assets for girls not continuing in Girl Scouting for a period of one membership year.
 - If reorganization does not occur the assets will be used in the interest of Girl Scouting in the service unit. The service unit team will determine use.
7. **Change of leadership**
 - Outgoing leader must submit a financial report to the service unit treasurer at the time of leadership change.
 - A copy of the financial report with all assets, funds, canceled checks and unused checks must be given to the new leader
 - Outgoing leader must coordinate with new leader and bank account signers to make necessary changes to the troop/group account.

Independent/Juliette Registered Girl Scouts

1. Girl Scouts, as a troop/group or independent, cannot solicit money or be involved in fundraising projects for other organizations.
2. Independent/Juliette Girl Scouts do not receive monies or attain bank accounts.
3. Independent/Juliette Girl Scouts may participate in council-sponsored product sales. Reference product sales guidelines.
4. Independent/Juliette Girl Scouts may receive financial assistance for council-sponsored events/activities.

Service Unit Treasurer Notes for Wells Fargo Banking

The steps for new troops will give you an indication of the upcoming process. The steps for existing troops will help you guide your troops on closing old and opening new bank accounts.

Steps for new troops opening bank account –

1. During New Leader Orientation, new leaders/co-leaders will have a brief overview of Girl Scout financial management. They will also be told to connect with the SU treasurer (SERVICE UNIT TREASURER) to find out about opening their troop account and the bulk of troop financing.
2. New leader will call or email SERVICE UNIT TREASURER for guidance on opening the troop account.
3. SERVICE UNIT TREASURER to give volunteers the *Steps for Banking at Wells Fargo* and *Bank Account Information* form**.
4. Leader/troop treasurer will open account per steps outlined and submit completed *Bank Account Information* form to SERVICE UNIT TREASURER.

** *Bank Account Information* form will replace the *Bank Authority* form

Steps for existing troops changing bank accounts –

You may want to first close your existing bank account.

Before troop leaders request that an account be closed, they should make sure they do not have any outstanding checks issued so that they are not charged for a returned check fee.

If there is an outstanding check that they are aware of, the troop leader should not request the account be closed, but instead leave enough funds in the account to cover the check and have a cashier's check issued immediately for the balance remaining in the account. The cashier's check should be payable to Girl Scout troop XXXX.

Once the outstanding check clears, troop leaders can call in to the old bank's customer service number and request the account be closed, or they can request the account be closed in person at the old branch.

To close the account, troop leaders should state the following: "I would like to request my account ### for Troop### be closed and a cashier's check issued for the full balance of our account."

Once the account is closed and the check is issued, they can then use the cashier's check to open a new account at Wells Fargo.

Leader/troop treasurer will open new account at Wells Fargo per steps outlined and submit completed *Bank Account Information* form to SERVICE UNIT TREASURER.

Submit the closing statement from your previous account and opening statement from your new account to SERVICE UNIT TREASURER when financials are submitted in 2011.

Dear leaders and troop treasurers,

I'm excited to announce our council's new partnership with Wells Fargo. Approved by your volunteer board of directors, this partnership will make troop banking easier for anyone who participates—giving you more time to spend with your girls. Free online banking and debit cards are included in the program. And best of all, there are no monthly fees! We encourage all troops to take advantage of these wonderful benefits.

Here's how to get started. All interested troops—including those with existing Wells Fargo accounts—must follow these steps to create an account under the new program:

Step 1 – Contact the banking specialist for your area. The banking specialist will set an appointment at your nearest Wells Fargo branch for you to open your troop account. Allow a half hour for your appointment. If possible, bring your co-leader and/or troop treasurer with you.

North County

Maggie Kamery, (619) 226-1538, elizabeth.m.kamery@wellsfargo.com

South County

Mark Modiano, (619) 591-4340, mark.modiano@wellsfargo.com

*Spanish speaker

Central San Diego

Natalie Wade, (619) 296-4951, natalie.wade@wellsfargo.com

East County

Billy Perkins, (619) 583-9084, william.j.perkins@wellsfargo.com

Imperial Valley

Contact any of the above banking specialists.

Step 2 – Go to your scheduled appointment with your local banker. In addition to setting up your troop account, you will also establish and receive instruction on online banking.

Please bring the following items with you:

- Driver's license or state-issued identification
- Second form of identification (e.g. credit card, passport, military ID)
- Money for initial deposit (\$100 suggested; the bank will work with you if that amount is not available)

Step 3 – Please allow five business days to receive your ATM/debit cards, and 7-10 days to receive your free troop checks.

Feel free to contact me with any questions. And, once you get set up, let me know how this new troop banking program works for you.

Yours in Girl Scouting,
Regina Todd



BANK ACCOUNT INFORMATION FOR TROOPS/GROUPS & SERVICE UNITS

Troop Group Service Unit



Complete this form and send to your service unit treasurer immediately after opening, changing, or closing an account. Attach a copy of Girl Scouts, San Diego-Imperial Council's Inc. Form 990-E, 1231 West Street, San Diego CA 92103, or membership@sdgirlscouts.org

IMPORTANT

- The bank account must be opened in the name of: Troop # _____, Girl Scouts, San Diego-Imperial Council, Inc.
- The address on the account should be that of the troop leader or troop treasurer. Do not use a Girl Scouts, San Diego-Imperial Council address.
- Use this tax ID on the bank account: 96-1644686

ACCOUNT

Deliver to: Troop/Group _____ Service Unit Name and # University City #629

Branch Name _____

Branch Location/Address _____

Branch Phone Number _____ Account Number _____

This account exists (please check one):

NO CHANGES BANKER CHANGES NEW NOW CLOSED

SIGNERS All signers must be registered adult Girl Scouts who have successfully completed the background screening. Signers cannot be related to each other or live in the same household.

Multi-currency accounts opened through the Girl Scouts partnership must have a minimum of two signers on the account.

Accounts that have not yet transitioned to multi-currency must have a minimum of three signers on the account. One signer must be the service unit treasurer or other designated team member.

SIGNERS

1.	First Signer's Name (required)	_____	Area Code	_____	Phone Number	_____
	E-mail Address	_____			Troop Position	_____
2.	Second Signer's Name (required)	_____	Area Code	_____	Phone Number	_____
	E-mail Address	_____			Troop Position	_____
3.	SU Treasurer or Designee	_____	Area Code	_____	Phone Number	_____
	E-mail Address	_____			Troop Position	_____

SUBMIT Complete this form and send to your service unit treasurer immediately after opening, changing, or closing an account.

Also send a copy to:
Girl Scouts San Diego-Imperial Council
1231 West Street, San Diego, CA 92103

Or e-mail a copy to:
membership@sdgirlscouts.org

Girl Scouts, San Diego Imperial Council
Event Budget Worksheet

This form is to be used to request approval for any **large group** activity. Service teams will review plans and budgets and may approve them or forward them to the council program department for approval. Final event records with the actual expenditures will be included with the end-of-year financial report of the service unit/cluster or troop/group.

Type of activity: _____		Theme/Purpose: _____	
Location: _____		Age Levels: _____	
# Girls: _____	# adults: _____	Max # at site: _____	
Adult in charge: _____		Phone: _____	

Determining activity fees:

If maximum # attend: Cost per girl _____ Cost per adult _____

If minimum # attend: Cost per girl _____ Cost per adult _____

What is your break-even point? How many registrations must you have to hold the event? _____

Income (# of participants x event fee)	Date	Budget Amount	Actual Amount
First Deposit			
Second Deposit			
Other income (describe)			
Total Income		0	0

Adjustments (to be completed at the conclusion of event)			
Income received from fees:		\$0.00	
Income from by-backs/returns:			
Income, other		\$0.00	
Total income			\$0.00
Actual total budgeted expenses		\$0.00	
Refunds			
Actual unexpected expenses			
Total expenses			\$0.00
Final Balance* (income minus expenses)			\$0.00
*If the balance is negative, who will make up the difference? _____			
*If there's a surplus, where will the money go? _____			

For Service Team Only:	
This project is:	<input type="radio"/> Approved <input type="radio"/> Disapproved
Team Signature & Title _____	Date: _____
Comments: _____	

Completing a Service Unit Budget

The purpose of a service unit budget is to evaluate how the service unit treasury will be used in the coming year. This budget worksheet will help you in getting an overall picture of what events the service unit will be putting on, and the amount that the service unit will be spending or earning from an event. You can then track the amounts that we actually spent and received to help in creating the budget for the coming year. This budget should be completed with input from the service unit team. Utilize information from previous years to build your estimates on.

1. Decide what events will be hosted by the service unit
2. Decide which of these events will be money earning, which will be ones that the service unit spends resources for, and which will be break even events
3. Estimate site, activity, and food expenses for each event. Remember, these expenses are rough estimates; each event coordinator will do a more in depth and concise budget for their event. It is important to have these estimates in the budget for events that are money earning or break even, because the service unit may have to put forward money to reserve a spot or purchase supplies before participant fees are brought in.
4. Estimate revenue for the event. This is the fee per person to attend times the number of attendees. Again, these are estimates and to be used to gauge if the event is money earning, break even, or a use of service unit funds. As you input these numbers, the overall budget for the event will be calculated.
5. Work with the team to determine a budget for recognitions and administrative costs for the year. Administrative costs can include things like printing, paper, postage, and office supplies for the service unit.
6. Input any additional items that the team would like to budget for in the coming year.
7. As you go through the year, refer back to the budget and input actual expenses that we incurred and actual income received. Then, you will be able to use the information for future years.

Girl Scouts, San Diego - Imperial Council

Service Unit Annual Budget

This budget is designed to help the service unit team get an overall picture of where funds are going to be used throughout the year. Individual events need to have an event budget worksheet completed. This budget should be completed by September 1 for the following Girl Scout year.

	Budgeted Income	Budgeted Expenses	Budgeted Total	Actual Income	Actual Expenses	Actual Total
Recognitions			\$0.00			\$0.00
Administration Costs			\$0.00			\$0.00
Encampment			\$0.00			\$0.00
Site Fee						
Food						
Activity Expenses						
Total Expenses		\$0.00			\$0.00	
Proceeds (\$ per person x # attending)						
Total Income	\$0.00			\$0.00		
Event -			\$0.00			\$0.00
Site Fee						
Food						
Activity Expenses						
Total Expenses		\$0.00			\$0.00	
Proceeds (\$ per person x # attending)						
Total Income	\$0.00			\$0.00		
Event -			\$0.00			\$0.00
Site Fee						
Food						
Activity Expenses						
Total Expenses		\$0.00			\$0.00	
Proceeds (\$ per person x # attending)						
Total Income	\$0.00			\$0.00		
Event -			\$0.00			\$0.00
Site Fee						
Food						
Activity Expenses						
Total Expenses		\$0.00			\$0.00	
Proceeds (\$ per person x # attending)						
Total Income	\$0.00			\$0.00		
Other			0.00			0.00
			0.00			0.00
			0.00			0.00
			0.00			0.00
			0.00			0.00
Overall Budget			0.00			0.00

Monthly Service Unit Treasurer's Report

Service unit treasurers are required to submit this report to the service unit team every month so that team members can review the month's financial activity. The service unit manager or VSC must review and sign the report.

Service unit: _____ Prepared by: _____ Date: _____

Dates: _____ to _____

Please be prepared to present the following documentation:

- 1. Check requests with receipts for all expenses
- 2. Most recent reconciled bank statement
- 3. Receipt book showing all monies received
- 4. Checkbook with register

Balance from previous report: \$ _____ (a)

Income - detailed description: (for verification, see attached receipt book)

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total income: \$ _____ (b)

Expenses - detailed description: (for verification, see attached check requests)

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total expenses: \$ _____ (c)

[(a+b)-c] Ending balance: \$ _____ (d)

Less funds on hold from disbanded troops: \$ _____ (e)

(d-e) Available balance: \$ _____

Reviewed by: _____ Date: _____
Team member (not treasurer)

Annual Service Unit/Cluster Financial Report and Equipment Inventory

Service unit/cluster treasurers must keep accurate records of all monies received and spent, including receipts and copies of the service unit/cluster check book register and bank statements. Registered adult volunteers and Girl Scout personnel have the right to see these records upon request and all service units/clusters are required to submit financial records by June 30 each year. For assistance, you may contact your council membership staff.

Report dates from:	January 0, 1900	to	January 0, 1900	Service Unit/Cluster:	0
Report Prepared by:	0	Phone #	0	E-Mail	0
Name of Bank					
Checking Account #			Savings Account #		Cash on hand \$
Account Signer:			Team Position:		Phone:
Account Signer:			Team Position:		Phone:
Account Signer:			Team Position:		Phone:

Ending Balance from prior year:	\$0.00	[A]	Service Unit/Cluster Equipment Inventory			
Income:			Continue on additional page if needed			
Encampment	\$0.00		Item	Quantity	Condition	In whose possession
Disbanded Troops	\$0.00					
Events	\$0.00					
Other	\$0.00					
Total Income	\$0.00					
Expenses:		[B]				
Encampment	\$0.00					
Disbanded Troops	\$0.00					
Events	\$0.00					
Recognitions	\$0.00					
Administration costs	\$0.00					
Other	\$0.00					
Total Expenses	\$0.00					
		[C]				
Ending Balance (A+B-C)	\$0.00					

Annual Troop/Group Financial Report & Equipment Inventory

All Girl Scout Troops/Groups are required to submit this form, with attachments, to your service unit treasurer by June 15.

Per Volunteer Agreements and Financial Guidelines, troop leaders, or designated troop treasurer, must keep up-to-date, accurate records of all monies received and spent, including receipts and copies of the troop check book register and bank statements. Parents, girls and Girl Scout personnel have the right to review these records upon request. Failure to comply could result in the troop/group account being frozen until financial records are submitted. Disbanded troops are required to close all bank accounts and submit a disbandment report and cashier's check for ending balance, payable to Girl Scouts, with final paperwork. Troop/Group leader is responsible for all troop/group equipment and supplies. Troop/Group financial

Report dates from:	January 0, 1900	to	January 0, 1900	Service Unit #	0	Troop #	0
Leader's Name	0	Phone #	0	E-Mail	0	# girls	0 Level 0
Report Prepared by (if other than leader)	0		Position in troop	0		Phone #	0
Name of Bank							
Checking Account #			Savings Account #			Cash on hand \$	
Signers on Accounts:	Troop Leader		Troop Treasurer or Co Leader				
	Service Unit Team Member (if applicable)		Team Position				

Troop Status:	Please attach two copies:
<input checked="" type="radio"/> New	<input type="checkbox"/> Detailed Cash Record or similar computer generated report
<input type="radio"/> Returning	<input type="checkbox"/> Bank Statement (your troop's most recent, reconciled statement) - include all pages
<input type="radio"/> Disbanding	<input type="checkbox"/> Money-Earning Project Application (pre-approved signature required)
	<input type="checkbox"/> If Applicable: Troop/Group Disbandment Report (submit a cashier's check, payable to Girl Scouts, to your service unit)

Ending Balance from prior year:	\$0.00	[A]	
Income:			Plans:
Dues, Activities, Events	\$0.00		If ending balance exceeds \$500, list troop plans for these funds
Council Product Sales Income	\$0.00		
Money-Earning Projects Profit	\$0.00		Equipment: List current, non expendable, troop/group equipment inventory such as tents or flags.
Donations, Misc.	\$0.00		
Total Income	\$0.00		Item
Expenses:		[B]	Quantity
Meetings, Activities, Events	\$0.00		Condition
Recognitions: Awards, Badges, Patches,	\$0.00		
Community Service, Misc.	\$0.00		
Council Product Sales Payment	\$0.00		
Total Expenses	\$0.00		
Ending Balance (A+B-C)	\$0.00	[C]	

For internal use only:	
Reviewed by:	
Service Unit Treasurer or Manager:	date
Volunteer Support Coordinator:	date

Reviewing a Troop/Group year-End Financial Report

To be in compliance with girl Scout policy, each troop must turn in with their financial report a copy of their *Detailed Cash Record for Troops/Groups* and photocopy of their last reconciled bank statement. The service unit treasurer's review of these financial records is necessary to protect the interest of our team members in completing this task. Please provide regular updates to your volunteer support coordinator until the year-end financial process are complete.

The steps listed below are suggested to help service unit treasurers look critically at year-end financial reports submitted by troops/groups:

When reviewing the *Annual Troop/Group Financial Report And Equipment Inventory* check for the following:

1. Is the form filled out completely? Are all the spaces filled in? (Bank information, bank signers, troop status etc.)
2. Is the beginning balance equal to the ending balance from last year's report?
3. Does the cookie sale and fall product sale profit equal the council's records? (check with service unit cookie coordinator and nut coordinator for troop reports)
4. Is there a *Money-Earning Approval Form* for every money-earning activity?
5. Is a copy of the recent bank statement attached, reconciled and match the ending balance?
6. Are the cash disbursements reasonable, clearly identified and in the appropriate column?
7. Do the total income, total expenses and ending balance on the report equal the income, expenses and balance on the *Detailed Cash Record*?
8. Is the math accurate?

If the service unit treasurer notices any mistakes or has questions about any aspect of the financial report, she/he should contact the troop leader directly. If the mistake or question cannot be resolved in this manner, she/he should ask the volunteer support coordinator for assistance.

Finally, if all information looks accurate and complete, please sign and date the form to verify your review and send a copy, hard copy or electronic version, to your volunteer support coordinator.

Troop/Group Disbandment Report & Treasurer Worksheet

- * A troop/group is considered disbanded if it is no longer functioning or has not re-registered within six months of the expiration date of its last registration.
- * All assets, together with financial reports, cancelled checks and all unused checks, will be turned in to and receipted by the service unit treasurer or manager.
- * If girls from the disbanded troop/group continue in a new troop, all assets are apportioned between the treasuries of each new troop on a pro-rata basis according to girl membership.
- * The service unit team, pending reorganization of the troop/group, will hold assets for girls not continuing in Girl Scouting for a period of one membership year. If reorganization does not occur the assets will be used in the interest of Girl Scouting in the service unit. The service unit team will determine use.

1. The following information is to be completed by the troop/group leader and submitted with the *Annual Troop/Group Financial Report & Equipment Inventory*.
 2. Troops/Groups with ending balances must close accounts and submit a cashier's check, payable to Girl Scouts, to your service unit treasurer with this report.

Report Date:	Troop/Group #	Level:	# of Registered Girls	Service Unit:
Leader's name:	Phone #		Email:	
Name of Bank:	Account #		Date Account Closed:	
Troop/Group Funds Received by:			Date:	Total Received: \$

To be completed by Troop Leader	Girl Troop/Group Status			Disbursement Information to be completed by service unit treasurer		
	Registered in New Troop/Group #	Registered as Juliette/Independent	√ if Non-Active	Total Disbursed to Troop/Group	Date Paid	Check #
Girls' Names:						
1)	#			\$		
2)	#			\$		
3)	#			\$		
4)	#			\$		
5)	#			\$		
6)	#			\$		
7)	#			\$		
8)	#			\$		
9)	#			\$		
10)	#			\$		
11)	#			\$		
12)	#			\$		
Remaining balance disbursed to the service unit treasury =				\$		

Service Unit Treasurer's Guide for Disbanding Troop/Groups

Eventually all troops disband. A troop is considered disbanded when it is no longer functioning or has not re-registered within six months of the expiration date of its last registration.

This procedure assists service unit treasurers in ensuring that funds from disbanded troops are correctly disbursed and provides a worksheet for record keeping. Please make sure that a worksheet is completed for every troop that disbands each year, so that when a new treasurer receives your records she/he can determine exactly what transpired in your tenure and can pick up where you ended.

Once the decision to disband is firm, there are a few steps to take for proper closure. Here is a checklist of what you should do with the girls, the equipment, the money, the paperwork:

- 1. Work with the service unit registrar.** The service unit registrar will notify you as troops are reporting their membership status as disbanding. Organizers, consultants and other team members are also a good source for this information.
- 2. Contact the leaders.** As soon as notification of a troop/group is disbanding, make contact and request the *Annual Troop/Group Financial Report and Equipment Inventory* be completed within 30 days of the troop's last meeting.
- 3. Obtain information on troops that have not registered since the previous October.** Obtain a list of registered troops from the previous membership year from your service unit registrar. Identify any troops that may still have delinquent financials, need to file disbandment forms and account closure.
- 4. Make arrangements with the leader to receive any remaining funds and close the troop bank account.** Assist the leader with closing the troop bank account. Make sure there are no pending checks that may cause the account to be overdrawn. Once all is cleared to close, secure the remaining troop funds with a money order and deposit in the service unit bank account.
- 5. Dispose of the troop's equipment.** If the troop purchased equipment, the girls should have a say in what happens to it. If your troop/group owns camping equipment, the girls might decide to give it to a younger Girl Scout troop that is just starting camping or see if Council or the service unit can use the equipment. Many service units have a "Help Yourself" table at the monthly meetings offering Girl Scout items no longer needed.
- 6. Determine what the remaining troop money will be used for.** Troop/group money belongs to Girl Scouts, not the individual girls and the funds should be used in a manner compatible with the Girl Scout program goals. Refer to the Financial Guidelines. If money remains, the troop/group should decide what to do with it. If the troop/group does not decide, the remaining money is given to the service unit. The funds are never divided up and distributed to the girls as cash or merchandise. If troop/group money is given to the service unit and some of the girls continue with another troop/group, a portion of the funds is distributed to the new troop/group on a prorated basis (girl membership). If there are any girls not continuing, their prorated amount goes to the service unit. For example, if there were seven girls in the disbanding troop and two of the girls continued with another troop, one seventh of the remaining troop funds would be distributed to the new troop for each continuing girl. This is subject to the direction and approval of the service unit team. If the troop/group does not reorganize within one year from the date of the troop's/group's last registration, any remaining funds will be used in the interest of Girl Scouting in the service unit.
- 7. Obtain final financial report, disbandment report.** A financial report, with a disbandment report attached, should be filed within 30 days of the troop's last meeting. This final financial report should account for all troop income and expenses since the last financial report. Any remaining funds should be turned in at this time. The following troop records should be turned

in to and receipted by the service unit treasurer: the last four years of financial reports and receipts, unused checks, bank statements, and the checkbook register.

8. **Ask the service unit manager to approved disbursement.** Use the form letter when you make the disbursement, so leaders receiving the funds know where it is from. (REFERENCE PAGE)

Thank you for your dedication to the girls in your community. Your attention to detail will make a difference in supporting all leaders with their responsibilities and goals.

Leader's Guide for Disbanding Your Troop/Group

Eventually all troops disband. A troop is considered disbanded when it is no longer functioning or has not re-registered within six months of the expiration date of its last registration.

Before taking the final steps for disbanding, make sure the adults and girls of the troop have reflected on their options for improving the Girl Scout experience, and staying together. Discuss adjusting schedules, program activities, and reorganizing adult leadership. Sometimes exploring these remedies allows the troop to remain active, but even if the troop does disband, everyone will have had a say in the process.

Once the decision to disband is firm, there are a few steps to take for proper closure. Here is a checklist of what you should do with the girls, the equipment, the money, the paperwork:

- 1. Contact the service unit manager.** As soon as you know (or think) that your troop is disbanding, contact the service unit manager. The service unit team will assist you through the process.
- 2. Work with the troop organizer to find new troops for the continuing girls and adults.** This is the most important thing you will do when disbanding your troop/group. With the help of the troop organizer, encourage and assist the girls and adults still interested in scouting to find a new troop/group. There is also the option of the registering next year as a Juliette, or independent Girl Scout.
- 3. Dispose of the troop's equipment.** If the troop purchased equipment, the girls should have a say in what happens to it. If your troop/group owns camping equipment, the girls might decide to give it to a younger Girl Scout troop that is just starting camping or see if Council or the service unit can use the equipment. Many service units have a "Help Yourself" table at the monthly meetings offering Girl Scout items no longer needed.
- 4. Determine what the remaining troop money will be used for.** Remember that the troop/group money belongs to Girl Scouts, not the individual girls in the troop/group, and the funds should be used in a manner compatible with the Girl Scout program goals. Refer to the Financial Guidelines. If money remains after all troop activities are over, the troop/group should decide what to do with it. The money could be donated to Girl Scouts to benefit a program that the girls like or it could be donated to a charity the girls feel strongly about or given to the service unit. If the troop/group does not decide, the remaining money is given to the service unit. The funds are never divided up and distributed to the girls as cash or merchandise. Ask your Volunteer Support Coordinator or service unit treasurer for help making these important decisions.

Note: If troop/group money is given to the service unit and some of the girls continue with another troop/group, a portion of the funds is distributed to the new troop/group on a prorated basis (girl membership). For example, if there were seven girls in the disbanding troop and two of the girls continued with another troop, one seventh of the remaining troop funds would be distributed to the new troop for each continuing girl. This is subject to the direction and approval of the service unit team. If the troop/group does not reorganize within one year from the date of the troop's/group's last registration, any remaining funds will be used in the interest of Girl Scouting in the service unit.

- 5. Close the troop bank account.** Once all checks have cleared the bank, make sure the account is closed. Have the bank issue a Cashier's Check for remaining funds payable to the service unit. The service unit treasurer will manage and distribute funds to any troops accepting the continuing girls.

- 6 Complete a Troop/Group Disbandment Report and Financial Report.** These reports document where the troop funds and girls are going and notifies the service unit team members effected.
- 7 Turn in the financial report, disbandment report, remaining funds and troop/group records to the service unit treasurer.** A financial report, with a disbandment report attached, should be filed within 30 days of the troop's last meeting. This final financial report should account for all troop income and expenses since the last financial report. Any remaining funds should be turned in at this time. The following troop records should be turned in to and receipted by the service unit treasurer: the last four years of financial reports and receipts, unused checks, bank statements, and the checkbook register.

You are done! Thank you for your dedication to the girls in your troop/group. Your hard work has made a difference in their lives.

Date: _____

Dear _____:

Re: Funds from Disbanded Troop

Enclosed is a check made payable to Girl Scout Troop # _____, in the amount of \$_____. This represents a portion of the treasury of Girl Scout Troop # _____, which recently disbanded.

_____ was a/were member(s) of this troop, and as she is/they are now active with your troop, you are receiving these funds on her/their behalf in accordance with our Financial Guidelines. These funds, like any other troop funds, belong to the troop and not the individual girl, and should be used for activities for the entire troop.

If you have any questions about the procedure I am following, or any of our financial policies, please feel free to call me.

Sincerely,

Service Unit Treasurer

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Girl Scouts, San Diego-Imperial Council
Money-Earning Project Application

All money-earning and fundraising methods employed by Girl Scout troops/groups must be in keeping with the principles for which the organization stands. (Refer to *Leader's Digest, 2006 and Safety-Wise Program Standards 28 and 29*)

- **4+ weeks in advance** - Troop/Group or Service Unit/Cluster must submit application to the service unit team or volunteer support coordinator.
- **12+ weeks in advance** - Council-wide promoted money-earning events must be approved by the council program manager.
- **Initial** _____ I have read and agree to the *Money-Earning Project Application Guidelines* and the *Financial Guidelines*.

Application for: Troop/Group Service Unit Cluster Troop/Group # _____ Service Unit/Cluster _____

Troop/Group Program Age Level: Brownie Junior Cadette/Senior

Adult in charge: _____ Volunteer title: _____

Phone: () _____ [day] () _____ [eve] () _____ [cell] Email: _____

Address _____ City, State, Zip _____

Treasury Information:

Current balance of treasury: Checking \$ _____ + Savings \$ _____ + Cash on hand \$ _____ = Total \$ _____

Money-Earning Projects completed in current membership year (Oct. 1 – Sept. 30)

Fall "Nut" Sales profit earned \$ _____ Cookie Sales profit earned \$ _____ Recycling profit earned \$ _____

Additional Money-Earning projects: describe project(s) – Daisy (0); Brownie (1); Junior (2); Cadette/Senior (3 + additional upon approval)

1. _____ profit earned \$ _____ 3. _____ profit earned \$ _____

2. _____ profit earned \$ _____ 4. _____ profit earned \$ _____

Money-Earning Project Information:

Purpose:
Describe activity/event monies will be **applied** to _____ Date of Planned Activity: _____

Description:
What is the project? _____
Targeted Customers: Girl Scouts Daisy Brownie Junior Cadette / Senior Adult and/or Public
Date: _____ (projects are to be completed on a single date, unless otherwise approved. Separate applications are required for each project)
Time: _____ Location: _____ Are local city/county permits required? Yes No
Source of advertisement: _____ (attach copy) Is additional insurance required? Yes No

Skills: What skills will girls develop? How does this relate to the Girl Program Goals (refer to application guidelines)?

Projected profit:
Cost per girl \$ _____ x # of girls _____ = \$ _____
Cost per adult \$ _____ x # of adults _____ = \$ _____
Projected Income \$ _____ - Expenses \$ _____ = Profit \$ _____

For Internal Use Only: approved _____ disapproved _____ comments: _____
Signature/Title _____ Approval date _____

Evaluation:

Actual Income \$ _____ - Expenses \$ _____ = **Total profit** \$ _____
Actual Participation: # of girls _____ + # of adults _____ = Total participation _____
Was this a successful project? Yes No Why or why not? (attach additional sheet if needed)

* Attach the pre-approved Money-Earning Project Application to your Annual Troop/Group Financial Report & Equipment Inventory.

Distribution: white, to volunteer support coordinator; yellow, to service unit treasurer; pink, to troop leader

Girl Scouts, San Diego-Imperial Council

Money-Earning Project Application Guidelines

Getting Started Checklist:

- ❑ All money-earning and fundraising methods employed by Girl Scout troops/groups must be in keeping with the principles for which the organization stands. (*Leader’s Digest, 2006* and *Safety-Wise Program Standards 28 and 29*)
 - “Money-earning activities are valuable program activity for girls”.
 - “Money-earning activities may not be conducted on the Internet”.
 - **“The income from group money-earning activities never becomes the property of individual members – girls or adults”.**
- ❑ Troop/Group financial records must be up-to-date prior to submission of the *Money-Earning Project Application*
 - This includes: *Annual Troop/Group Financial Report & Equipment Inventory; Detailed Cash record; Bank Statement* and previously completed *Money-Earning Project Application*.
- ❑ Troop/Group has a bank account with a current *Bank Authority Form* on file with council.
- ❑ Troop/Group actively participates in the Council-sponsored Cookie Sales.
- ❑ Money-earning project is not being held during Council-sponsored product sales (i.e. Nut/Cookie Sales.)
- ❑ Money-earning project is scheduled for a single date, unless otherwise discussed with your volunteer support coordinator.
- ❑ *Event Budget Worksheet* is completed and attached for approval.
- ❑ Flyer or announcement for the project follows council guidelines and are attached for approval.
- ❑ Local city/county permits are secured, if applicable.
- ❑ Additional Girl Scout insurance has been purchased, if applicable. This is required for attending non-Girl Scout members (i.e. siblings.)
- ❑ *Event Approval Checklist* has been completed and reviewed with your service unit activity consultant.
- ❑ Money-earning project is age appropriate and includes girl planning.

Approval Guide:

- **4+ weeks in advance** - Troops/Groups must submit application to the service unit team or volunteer support coordinator.
- Troop/Group Money-earning projects expected to net more than **\$250** require approval from the volunteer support coordinator.
- **4+ weeks in advance** - All service unit and program cluster money-earning projects require approval from the volunteer support coordinator.
- **12+ weeks in advance** - All Council-wide promoted money-earning events must be approved by the council program manager.
- Approval must be received, in writing, **prior** to conducting any money-earning projects.

Appropriate Money-Earning Projects (examples):

Workshops-Try-It, Badge, Camp skills, etc.	Car washes	Refreshment stand (no labeled product /resale)
Events-Daisy Day, Brownie Sports, etc.	Walking tours, Nature hikes	Back 2 School kits / Program in a box
Breakfasts, luncheons, dinners, teas, etc.	Face painting	Gift Baskets
Dances	Yard work	Troop/Group “own” cookbook
Plays or concerts	Gift-wrapping	Party favors, Placemats
Garage sales	Holiday cards	Luminarias
Seasonal Festivals	Craft items	Grow/sell plants
Child Care (refer to council guidelines)	Baked goods	Event photo booth

Inappropriate Money-Earning Projects:

Games of Chance	Product Demonstrations	Sales generating profits for a specific business/company other than Girl Scouts
Raffles	Avon, Mary Kay, etc.	Krispy Kreme, M&M, Sees Candies, etc.
Auctions	Tupperware, Pampered Chef, etc.	Pizza Hut, Papa Johns, etc.
	Candle parties, home interiors, etc.	Catalog sales, Shopping Mall promotions

Treasury Information:

- An accounting of the troop/group treasury is required before the *Money-Earning Project Application* will be considered.
- Maximum number of additional money-earning projects per year, **not** including Fall “Nut” Sales, Cookie Sales or Recycling.
 - Kindergarten Daisy Girl Scouts (0) First Grade Daisy Girl Scouts (1) Brownie Girl Scouts (1) Junior Girl Scouts (2) Cadette/Senior Girl Scouts (3 + additional upon approval)

Money-Earning Project Information:

- Long term planning for activities/events must include all participating girls and must be financially attainable for all.
 1. Activities/events relate to the Girl Scout Program Goals:
 - Girls **discover** when they understand themselves and their values, and use their knowledge and skills to explore the world.
 - Girls **connect** when they care about, inspire and team with others locally and globally.
 - Girls **take action** when they do something to make the world a better place.
- Purpose of the money-earning project has been clearly defined and discussed with troop/group girls and parents.

Evaluation:

- Report the actual amount of profits received.
- Discuss challenges and successes with girls. Review Girl Scout Program Goals and how they were applied during the money-earning project.
- Determine if the troop/group income/expense budgeting was on target. Attach the completed *Event Budget Worksheet*.

Service Unit Treasurer Self Paced Training Evaluation

Bring to orientation with volunteer support coordinator

I:	with confidence	to some degree	Not At all
- understand the responsibilities of the service unit treasurer position			
- am aware of the financial reports required for troops and service units.			
- understand the council's financial guidelines.			
- understand the council troop banking procedures			

I certify that I have completed **Service Unit Treasurer Self-Paced Training**.

Volunteer Support Coordinator Signature

Volunteer signature

Name: _____

Address: _____

City: _____ Zip: _____

Telephone (day) (_____) _____ (Eve.) (_____) _____

E-Mail: _____

Service Unit: _____ Troop #: _____

Note: To receive credit for this course this form must be returned to:

Volunteer Support Coordinator
Girl Scouts, San Diego-Imperial Council, Inc.
1231 Upas St.
San Diego, CA 92103-5199

CC:njs
TRS0005-. 10/12/10



Girl Scouts®

Girl Scouts, San Diego-Imperial Council, Inc.
1231 Upas Street ! San Diego, CA 92103-5199
(619) 298-8391 ! 1-800-643-4798
FAX: (619) 298-2031
VMX: (619) 298-8393

Provided as a service to girls in Girl Scouting and the volunteers who support them by
Girl Scouts, San Diego-Imperial Council, Inc.
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