



Service Unit Treasurer Self Study

The service unit treasurer training prepares you to work within your service unit team to carry out service unit treasurer tasks in an effective manner. The self study is divided into five modules, that focus on specific areas of the service unit treasurer position. It is recommended that you complete all modules at a pace that works for you, feel free to do them all at once, or at various time that fit your schedule.

Materials Needed

To work through the activities in this self study, you will need a copy of the 2010-2011 *Council Reference Guide* and *Volunteer Essentials: Chapter Five, Managing Group Finances*. These documents are available for download at www.girlscoutsrv.org by searching “service unit treasurer self study”.

Course Objectives

After completing this self study, you will be able to:

- Describe how troop leaders open, close, and manage troop bank accounts
- State the procedures for submitting Annual Troop Finance Reports
- Explain how to collaborate with your service unit team to create both an annual budget and budgets for service unit events
- Explain how to create and maintain accurate records of your service unit’s finances
- Explain how to create and deliver monthly financial updates at service unit meetings
- Complete a Service Unit Year End Finance Report
- Explain GSUSA’s and River Valleys’ policies regarding appropriate and inappropriate money earning activities
- Explain River Valleys’ policies regarding: merged troops, split troops, disbanded troops, and Juliette Girl Scouts
- Explain the appropriate use of troop and service unit funds

Course Completion

Throughout this self study, there will be “Checking In” questions for reflection. These are for your use only and do not need to be turned in. Complete and return this page of the self-study, along with the evaluation on the last page, to record your completion of the service unit treasurer training. Return forms to:

Girl Scouts of Minnesota and Wisconsin River Valleys
Attn: Adult Development
5601 Brooklyn Blvd.
Brooklyn Center, MN 55429

Signature _____ Date _____

Name _____

Address _____

City _____ State _____ Zip _____

Phone (home) _____

Service Unit _____

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Module I: Service Unit Treasurer Overview

Introduction

Thank you for volunteering to be a service unit treasurer. This self study is designed to prepare you for the duties of your position. Before beginning the self study, take a moment and reflect on how you feel right now about your position.



Self Reflection

1) What do you think are the responsibilities and duties of a service unit treasurer?

2) What are some questions or concerns you have about the position?

- A) _____
- B) _____
- C) _____

Record your thoughts. At the end of the self study, there will be a chance for you to look back on these first reflections.

The Girl Scout Promise and Law

Girl Scouts' core beliefs are expressed in the Girl Scout Promise and Law. While Girl Scouting encompasses girls of different ages, cultures, and backgrounds, Girl Scouts are united in their commitment to living the Promise and Law in their daily lives.

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.

*Girl Scouts makes no attempt to define or interpret the word God in the Girl Scout Promise. Individual members can establish for themselves the nature of their spiritual beliefs. When making the Girl Scout Promise, individuals can substitute wording appropriate to their own spiritual beliefs.

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.



Self Reflection

1) What are two examples of how you live The Girl Scout Law in your daily life?

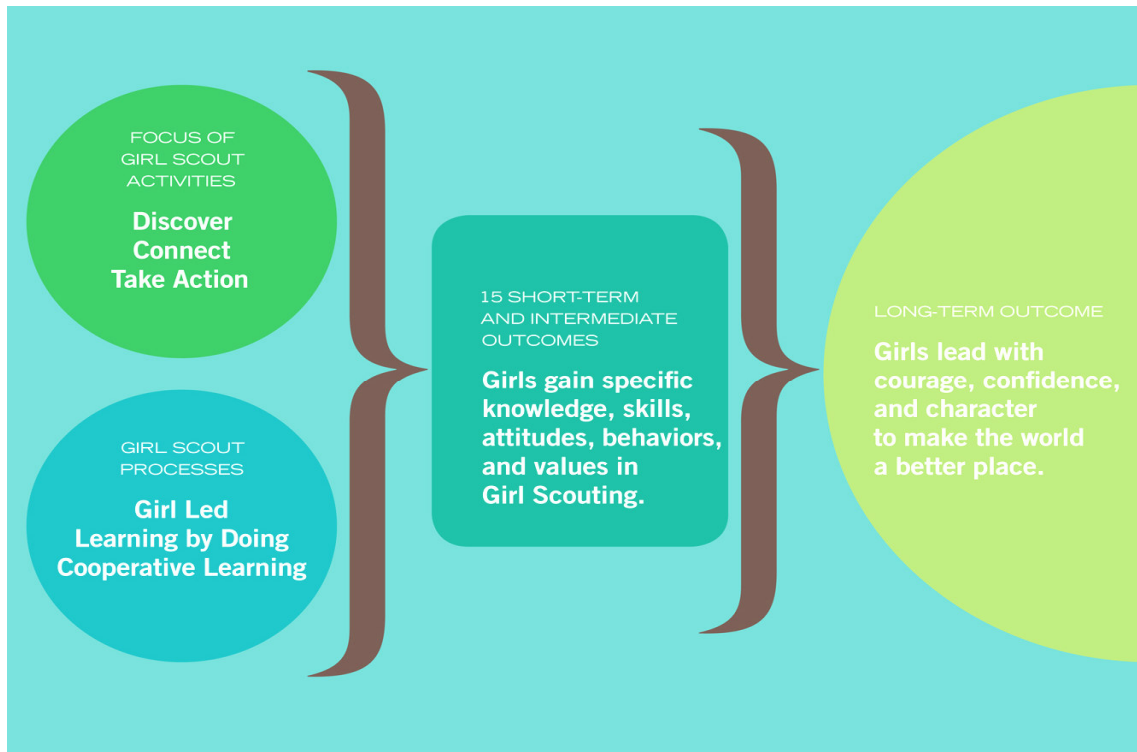
2) As a service unit treasurer, which aspects of the Law do you believe will be most important to your work? Why?

The Girl Scout Leadership Experience: Model

Since its founding in 1912, Girl Scouts has been committed to encouraging girls to become leaders in their community and the world. In this rapidly changing and increasingly global society, effective leadership depends not only on individual skill, but also on successful collaboration with others. With this in mind, Girl Scouts of the USA (GSUSA) has introduced the Girl Scout Leadership Experience (GSLE).

In this model, leadership is based on three keys: **Discover, Connect, and Take Action**. With the Discover key, girls understand themselves and their values and use their knowledge and skills to explore the world. With the Connect key, girls care about, inspire, and team with others locally and globally. With the Take Action key, girls act to make the world a better place.

The GSLE also features three processes: **Girl Led** (girls lead the planning and decision making), **Learning by Doing** (hands-on learning), and **Cooperative Learning** (girls work together to reach a common goal). When used together, these keys and processes ensure that girls attain the skills and experiences (outcomes) integral to leading with courage, confidence, and character to make the world a better place.



Self Reflection

How can you incorporate the three keys into your own leadership as a service unit treasurer?

River Valleys

With the assistance of about 18,000 adult volunteers, Girl Scouts of Minnesota and Wisconsin River Valleys (River Valleys) serves nearly 45,000 girls in the southern Minnesota and western Wisconsin areas. Members can receive assistance and resources at any of River Valleys' five service centers.

Girl Scouts of Minnesota and Wisconsin River Valleys main number: 1-800-845-0787

Girl Scouts of Minnesota and Wisconsin River Valleys website: www.girlscoutsrv.org

Brooklyn Center Service Center

5601 Brooklyn Boulevard
Brooklyn Center, MN 55429
Fax: 763-535-7524

Redwood Falls Service Center

809 East Bridge Street
Redwood Falls, MN 56283
Fax: 507-627-2138

Northfield Service Center

1025 Highway 3 North
Northfield, MN 55057
Fax: 507-645-6605

Rochester Service Center

4228 8th Street SW
Rochester, MN 55902
Fax: 507-288-7702

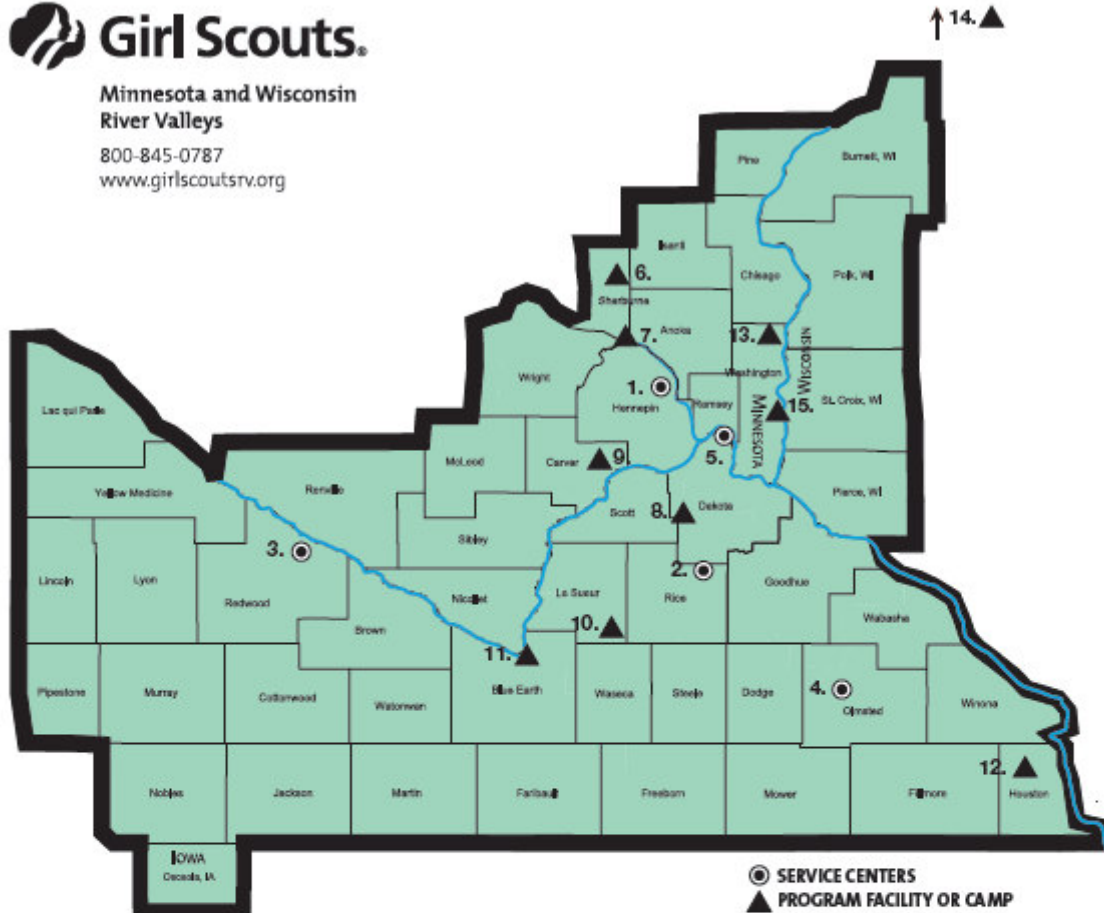
St. Paul Service Center

400 Robert Street South
St. Paul, MN 55107
Fax: 651-227-753



**Minnesota and Wisconsin
River Valleys**

800-845-0787
www.girlscoutsv.org



- PRIMARY SERVICE CENTERS**
1. **Brooklyn Center Service Center**
(formerly Greater Minneapolis)
Brooklyn Center, MN
 2. **Northfield Service Center**
(formerly Cannon Valley)
Northfield, MN
 3. **Redwood Falls Service Center**
(formerly Peacepipe)
Redwood Falls, MN
 4. **Rochester Service Center**
(formerly River Trails)
Rochester, MN
 5. **St. Paul Service Center**
(formerly St. Croix Valley)
St. Paul, MN

- PROGRAM FACILITY AND CAMP LOCATIONS**
- Brooklyn Center Service Center**
6. Camp Elk River - Zimmerman, MN
 7. Camp Lockeslea - Fridley, MN
 8. Satellite Shop - Burnsville, MN
 9. Satellite Shop - Chanhassen, MN
- Northfield Service Center**
10. Camp Singing Hills - Waterville, MN
- Redwood Falls Service Center**
3. Bremer Science Learning Center
Redwood Falls, MN
 11. Mankato Satellite Office
Mankato, MN
- Rochester Service Center**
4. Edith Mayo - Rochester, MN
- St. Paul Service Center**
5. St. Paul Service Center - St. Paul, MN
- Camp Locations**
12. Whispering Hills - Houston, MN
 13. Camp Lakamaga - Marine, MN
 14. Camp Northwoods - Mason, WI
 15. Sagata - Bayport, MN

Important Resources for Adult Volunteers

Adult volunteers are the backbone of the Girl Scout Movement. You play a fundamental part in delivering and supporting the Girl Scout Leadership Experience through your role as a service unit treasurer. There are two important resources that are essential to any River Valleys volunteer.

- 1) ***Volunteer Essentials***: Published by GSUSA, and customized by River Valleys, this document provides basic volunteer information as well as safety and security guidelines, checkpoints, and planning procedures that must be followed during any Girl Scout activity. Of particular note to the service unit treasurer are the following sections:
 - Chapter Five: Managing Group Finances

Volunteer Essentials can be downloaded from the River Valleys website.

- 2) ***Council Reference Guide***: This is a comprehensive guide to the facilities, policies, standards, and practices of the Girl Scouts of Minnesota and Wisconsin River Valleys. Of particular note for an adult volunteer are the following sections:
 - Volunteer Rights and Responsibilities
 - Climate and Safety
 - Adult Development and Volunteer Training
 - Adult Awards and Recognitions

There are also sections of particular use to a service unit treasurer:

- Financial Policies and Procedures for Service Units and Troops
- Troop Finances FAQ
- Money Earning Projects
- Solicitation and Sponsorship

You can download a PDF version of *The Council Reference Guide* as well as several of the financial forms explained in this self study from the River Valleys website at www.girlscoutsrv.org. Paper copies are also available from your local service center by request.

Checking In



Direction: Use the *Council Reference Guide* and *Volunteer Essentials* to locate the answers to the following questions.

Volunteer Essentials: Chapter Five, Managing Group Finances

The following box features frequently asked financial policy questions from troop leaders. Using your copy of *Volunteer Essentials*, identify the answers and where to find them. Write your answer in the box, as well as the page number where you found the information.

Frequently Asked Questions	Answers
What is one way to help girls reach their financial goals?	
Can Girl Scout Brownies handle troop funds?	
Can Girl Scouts sell cookies over the Internet?	
Can Girl Scouts hold a raffle to earn money for their troop?	

River Valleys Council Reference Guide

Using your copy of the *Council Reference Guide*, identify the answers to the following financial questions. Write the answer to the question in the box, as well as the page number where you found the information.

Frequently Asked Questions	Answers
How many signers do we need on our service unit bank account?	
Whose name goes on troop bank account checks?	
We are planning a money earning project outside of the council's Cookie Program Activity and Fall Product Program. When do we have to submit our Troop Money Earning Project Approval Form?	
Our troop disbanded last month, and we still have money in our bank account. Where does the money go?	
What is Troop debt?	



Treasurer Volunteer Position Description

Reports to: Service Unit Manager
Term: One year, with reappointment
Purpose: General oversight and management of all service unit finances.

RESPONSIBILITIES:

1. Assist in opening/closing of all troop bank accounts and monitor as needed.
2. General management of service unit checking account.
3. Pay all invoices for service unit activities and events in a timely manner.
4. Participate as an active member of the service unit team by attending regular service unit team and leader meetings, and participating in the creation of the annual service unit plan of work.
5. Report on bank account activity at service unit leader meetings.
6. Complete and submit service unit finance reports by due date.
7. Gather and submit troop financial reports by due date.
8. Provide guidance to service unit volunteers to ensure compliance with River Valleys' financial policies.
9. Coach volunteers in the service unit about responsible money management as needed.
10. Assist with other financial related duties as assigned by the service unit manager or River Valleys staff members.
11. Complete volunteer position training within required time frame.
12. Follow all GSUSA and River Valleys' policies, standards, and procedures.
13. Promote and support River Valleys' Family Fundraising Campaign and Product Program activities.

QUALIFICATIONS:

1. Be a currently registered Girl Scout member of GSUSA.
2. Be at least 18 years old and complete River Valleys' volunteer application process.
3. Behave in a manner consistent with the Girl Scout Mission, Promise, and Law.
4. Demonstrate excellent group and interpersonal communication skills.
5. Have experience in fiscal management.
6. Possess strong and accurate record keeping skills.

BENEFITS:

1. Help girls become confident leaders who discover, connect, and take action in their community.
2. Share your knowledge, experience, and skills with girls and volunteers.
3. Gain and develop skills for personal and professional growth.
4. Free training in areas of responsibility, plus enrichment training.



RIVER VALLEYS' RESPONSIBILITIES TO OUR VOLUNTEERS:

1. Provide a clear volunteer position description and orientation to your role.
2. Strive to match your skills and talents with an appropriate volunteer position.
3. Provide position specific training and document completion of all required volunteer training.
4. Provide opportunities to communicate and be heard.
5. Provide an extensive network of resources and programming ideas and ensure services, materials, and resources are available and accessible.
6. Provide River Valleys resources.
7. Provide current information on upcoming events and activities through newsletters, meetings, and online resources.
8. As a member of GSUSA, receive limited accident insurance coverage while carrying out Girl Scout responsibilities.
9. Maintain contacts and methods for connecting volunteers to experts, resources, opportunities, activities, and events.
10. Provide ongoing support, guidance, and evaluation of your volunteer service.
11. Recognize your volunteer service.

The Service Unit

River Valleys is divided into different geographical areas called service units. The service unit team is the group of individuals who support and assist the leaders and troops in that area. Since you will be working closely with the members of your service unit team, it is important that you know who they are and what role they play. The chart below provides you with a place to write the names and contact information of the other members of your service unit team.

Service Unit Team Positions

Service Unit: _____

Staff membership specialist/council staff support person: _____

Staff membership specialist/council staff support person's contact info: _____

Position	Name	E-mail/Phone	Description
Service Unit Manager			In partnership with Girl Scout membership staff, provides leadership, direction, and support to service unit volunteers
Service Unit Product Program Manager			Coordinates the Fall Product Program and the Cookie Program Activity at the service unit level
Registrar			Assures that girls and volunteers get registered as members
Organizer/Recruiter			Recruits girls/volunteers and organizes troops
Treasurer	You!		Manages service unit funds and guides leaders in proper financial management
Fast Start Coach			Provides troop start-up assistance for a new leader
Resource Coordinator			Provides support/information to troop leaders regarding programming
Event Coordinator			Supervises service unit event directors
Communications Representative			Promotes Girl Scouts and increases community awareness within the service unit
Family Fundraising Chair			Coordinates council's fundraising program in the service unit

My Role in the Service Unit

As the service unit treasurer, you play a vital role in ensuring that the financial matters of your service unit and the troops it serves are managed effectively and in accordance with GSUSA's and River Valleys' policies.

You will:

- Assist in the opening, closing, and monitoring of troop bank accounts
- Manage your service unit's checking account
- Pay invoices for all service unit activities, including required non-member insurance for events
- Participate as an active member of the service team by attending regular meetings and aiding in the creation of the service unit budget and the service unit plan of work
- Complete and submit service unit financial reports
- Ensure that leaders submit their Annual Troop Finance Reports on time
- Educate volunteers in the service unit on responsible money management and adherence to GSUSA's and River Valleys' financial policies and procedures

For a more detailed explanation of your responsibilities, refer to the position description on page 10 in this self study.

Checking In:



Directions: For each skill, mark the column that best describes your current level of proficiency.

Skills Assessment

Begin thinking about the skills that you bring to this position. This skills assessment will help you to determine which areas of being a service unit treasurer you are most comfortable with, and which areas may require more training or assistance from other members of your service team or council staff. This is not a test, but rather a tool that will aid you in examining your skills, talents, and abilities and how they relate to your work as a service unit treasurer.

Skill	Excellent	Very Good	Proficient	Needs Improvement
Basic math skills				
Keeping accurate records				
Budgeting effectively				
Handling confidential information				
Preparing financial reports				
Explaining things clearly to others				
Learning and applying new information				
Solving problems				
Completing work within a given deadline				
Coordinating with others to complete work on time				



Self Reflection

- 1) In what two areas are my skills the strongest? How will this help my work as a service unit treasurer? _____

- 2) What is one area where I need to work on my skills? What resources could I use to do this? Whom could I contact to obtain help with this?



Module II: Timeline and Duties

A Year in the Life of a Service Unit Treasurer

Now that you have had the chance to examine the skills that you bring to this position, let's put them to work on the specific tasks that a service unit treasurer performs throughout the program year.

As a service unit treasurer, you will have some responsibilities that remain the same from month to month, and other tasks that are specific to a particular time period. The following timelines and description pages will give you an overview of your duties throughout the year.

- The first page of the timeline details your **service unit support** responsibilities.
- The second page of the timeline details your **troop support** responsibilities.
- The third page of the timeline details your **ongoing support** responsibilities.

Service Unit Support

Sep/Oct	Nov/Dec	Jan/Feb	Mar/Apr	May/June	Jul/Aug
<p>For first time treasurers:</p> <ul style="list-style-type: none"> • Become a signer on the service unit bank account • Sign up to have online access to monitor the bank account • Obtain a debit card for the bank account • Arrange for the service unit bank account statements to be mailed to the service unit manager since you are keeping the account checkbook <p>For all treasurers:</p> <ul style="list-style-type: none"> • Review previous Year End Finance Report, making changes to new year's annual budget if necessary • Collaborate with your service unit team to develop budget for the year 	<ul style="list-style-type: none"> • Continue performing ongoing duties 	<ul style="list-style-type: none"> • Continue performing ongoing duties 	<ul style="list-style-type: none"> • Continue performing ongoing duties • Work with service unit team to create incentives to motivate troop leaders to submit their Annual Troop Finance Reports on time 	<ul style="list-style-type: none"> • Continue performing ongoing duties • Complete Service Unit Year End Finance Report as part of the service unit plan of work • Make a copy of the completed Service Unit Year End Finance Report to keep for your records • Send the original copy of the Service Unit Year End Finance Report to your staff membership specialist no later than June 30 	<ul style="list-style-type: none"> • Continue performing ongoing duties

Troop Support

Sep/Oct	Nov/Dec	Jan/Feb	Mar/Apr	May/June	Jul/Aug
<ul style="list-style-type: none"> • Assist new troops with opening their bank accounts • Obtain Troop Bank Account Records from all new troops. Keep the service unit copy for your records and send the River Valleys copy to your staff membership specialist • Obtain accurate contact and bank account information for both new and returning troops • Offer a roundtable for new and returning leaders on sound financial management and financial reporting responsibilities 	<ul style="list-style-type: none"> • Continue performing ongoing duties 	<ul style="list-style-type: none"> • Continue performing ongoing duties 	<ul style="list-style-type: none"> • Continue performing ongoing duties • Inform troop leaders that they need to complete and submit their Annual Troop Finance Report (with May bank statement) to you by June 15 	<ul style="list-style-type: none"> • Collect Annual Troop Finance Reports from troops • Contact troops that have not turned in forms • Review all reports • Discuss problems with your service unit manager • Create copies of all reports for the service unit's records • Send original reports and bank statements to your staff membership specialist by June 30 	<ul style="list-style-type: none"> • Continue performing ongoing duties

Ongoing Support

Service Unit Support	Troop Support
<ul style="list-style-type: none">• Attend service unit meetings• Manage service unit bank account• Maintain accurate account records• Receive service unit funds and deposit them in a timely manner• Pay service unit bills• Pay for required non-member insurance at service unit events• Reimburse service team members for appropriate expenses, ensuring that you have receipts for all expenses• Record all of the service unit's financial activity using a checkbook register, spreadsheet, or financial record software program• Prepare and present a monthly Treasurer's Report at service unit meetings• Advise service unit team about sound financial management and GSUSA's and River Valleys' financial policies as needed	<ul style="list-style-type: none">• Advise troops on sound financial management, and GSUSA's and River Valleys' financial policies as needed• Advise troops on appropriate and inappropriate money earning activities

The following pages highlight the key responsibilities during specific times of the year; highlighted in the previous chart; including tips, guidelines and requirements for the service unit treasurer.

Fall Responsibilities

Service Unit and Troop Bank Account General Guidelines

During the fall months, you will most likely be called upon to assist new troops with opening their bank accounts. The following information and activity will help you apply GSUSA's and River Valleys' policies and procedures regarding service unit and troop bank accounts. These policies can be found in the *Council Reference Guide* and *Volunteer Essentials*.

Essential Forms

Troop Contact and Financial Information

An important task to complete at the beginning of the program year is creating an accurate list of the troops in your service unit with their contact and financial information. Taking the time to compile this information at the beginning of the program year will make it easier for you to:

- Keep track of the required financial forms
- Contact troops during the year with questions or concerns
- Monitor troop accounts and intervene, if necessary

Troop Bank Account Record

In addition to assisting troops with opening their bank accounts, you will also need to collect two Troop Bank Account Record forms from each troop with a new bank account. This form also needs to be submitted whenever the signer on an account changes.

Note: These forms are highlighted in Module IV: Bank Accounts and Budgeting of this self study.

Spring Responsibilities

Collecting Essential Forms: Annual Troop Finance Report

Another responsibility of the service unit treasurer is to collect and review troops' Annual Troop Finance Reports.

- Each troop is required to submit **two** copies of the Annual Troop Finance Report.
- Each troop must also include a copy of their May troop bank statement with the report.
- If the troop is disbanding they must also complete the bottom section of the form and submit it with any remaining funds to their local service center.
- **Troops must send their forms to the service unit treasurer by June 15.**
- The service unit treasurer will keep one copy of the Annual Troop Finance Report and statement for the service unit files.
- **The service unit treasurer should send the original Annual Troop Finance Report and bank statement to the staff membership specialist by June 30.**

Motivating Troops to Complete their Annual Troop Finance Reports on Time

It is essential for leaders to submit their Annual Troop Finance Reports to you by June 15. Here is a list of some strategies River Valleys' service unit treasurers have used as incentives for leaders to turn in their reports in a timely fashion.

- E-mail all troop leaders in April and remind them that it is their responsibility to complete and submit the forms to you on time. River Valleys needs this information to maintain their nonprofit status and grant eligibility.
- Offer to help them with completing the forms if they are having difficulty.
- Create a list of all of the leaders who have completed and submitted this form. Read off this list at leader meetings. Leaders will want to get on the list, and this will motivate them to complete their forms. This list can also be distributed as a mass e-mail to all leaders in the service unit.
- Offer an early bird special. All troops that return their Annual Troop Finance Reports by May 31 receive a \$5 off coupon good at any of the events hosted by their service unit the following year (if your budget will allow it).

A blank version of this form is available on the River Valleys website.



Annual Troop Finance Report (and Troop Disband Form)

Please provide two copies of the troop finance report and May bank statement to your service unit treasurer or designated service team representative by June 15.

Year:	Service unit name:	Troop #:
Leader name:	Leader name:	
Bank name:	Branch:	
Account number:	Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
Account signers' names:		
Income		Expenses
Beginning Balance		GSUSA registrations
Troop dues		Service unit activities/events
Sponsorship/donations		Council programs
Product sale profits		Troop activities
Money-earning activities		Troop supplies
Other (describe on back or attachment)		Other (describe on back or attachment)
Total Income:		Total expenses:
Total income: \$ _____ - Total expenses: \$ _____ = Balance on hand: \$ _____		
If balance exceeds \$500, how does the troop plan to use the funds?		
Name and signature of person completing report:		
Initials of service unit treasurer or service unit manager reviewing report:		
If troop is continuing next year, stop and submit report to service unit treasurer.		
<input type="checkbox"/> This past year, this troop disbanded. Complete the following:	Month:	Year:
Reason: <input type="checkbox"/> lack of leadership <input type="checkbox"/> girls bridged to become adult Girl Scouts <input type="checkbox"/> lack of girl members <input type="checkbox"/> reorganized/combined with troop/group # <input type="checkbox"/> other (please specify): _____		
Status of other troop resources:		
<input type="checkbox"/> Supplies and equipment were disbursed by troop prior to disbanding.		
<input type="checkbox"/> Supplies and equipment were not disbursed and are listed on back of form. These supplies and equipment are located with:		
In-house processing:		
Please check each item when completed: <input type="checkbox"/> Troop account closed. <input type="checkbox"/> Troop bank balance \$0.		

Ongoing Responsibilities

Ongoing responsibilities are the responsibilities that the service unit treasurer completes throughout the entire year. Included are some tips for the service unit treasurer position to maintain accurate financial records throughout the year.

Maintaining Accurate Service Unit Financial Records

One of your most important tasks as a service unit treasurer is to create and maintain accurate financial records of the service unit bank account. By doing this, you ensure that service unit funds are being used wisely and in accordance with GSUSA's and River Valleys' policies. Accurate financial documentation ensures that you, as one of the individuals responsible for the service unit funds, are protected and will make the completion of Service Unit Year End Finance Report much easier.

The most important principle to follow when maintaining records of your service unit's financial activity is: write it down and back it up.

Write It Down: Every deposit to and withdrawal from the service unit bank account must be recorded. This information can be recorded in a check book register (as explained below), computer spreadsheet, or financial record-keeping software.

Back It Up: Every deposit to and withdrawal from the service unit bank account must have documentation in the form of a deposit slip (in the case of a deposit) or a receipt (in the case of an expense). You should have this documentation on file for three years.

Write It Down: Using a checkbook register to record service unit bank account expenses: (See example on the next page)

- 1) Start by filling in the basic information you would include on any checkbook register:
 - a. Date
 - b. From whom the money came (in the case of a deposit) or to whom the money went (in the case of a withdrawal)
 - c. The amount of money deposited or withdrawn
 - d. The resulting balance in the service unit bank account
- 2) Now, use some additional lines to provide other essential documentation. In order to complete the Service Unit Year End Finance Report, you will need to categorize the service unit's income into the following categories:
 - Activity/Event Fees
 - Service Unit Funding
 - Other Income (describe)

You will also need to categorize the service unit's expenses into the following categories:

- Activity/Event Costs
- Recognitions
- Supplies
- Training
- New Troop Start-Up Funds
- Other (Describe)

Completing the Service Unit Year End Report will be a lot easier if you take a minute to jot down the income or expense category of each transaction in the checkbook register as you go along rather than having to go back through everything in May.

- 3) You can also use some additional lines to provide some more specific information regarding what the materials were used for (in the case of an expense) or from whom the income came (in the case of a deposit).

Check Register: Nordland Service Unit						
ITEM No.	DATE	DESCRIPTION OF TRANSACTION	PAYMENT AMOUNT (-)	EXPENSE/INCOME TYPE	DEPOSIT/CREDIT (+)	BALANCE
						250.00
5555	8/27/XX	River Valleys Service Unit Funding 80 girls, 55 adult members		S.U. Funding	\$137.50	\$387.50
123	09/13/XX	Kinkos 200 copies of service unit event flyer at 0.05 each	\$10.00	Activity/Event Costs		\$377.50
124	10/20/XX	Office Max Pens, binders, and notebooks for service unit team	\$35.00	Supplies		\$342.50
	10/25/XX	Registration Fees for Service Unit Family Event. 170 registrations at \$4.00 each		Activity/Event Fees	\$680.00	\$1022.50
125	10/30/XX	Yummy Deli 180 boxed lunches at \$5.00 for service unit event	\$900.00	Activity/Event Costs		\$122.50

Back It Up: Keeping Receipts and Deposit Slips

Every transaction that is recorded in the checkbook register (which should also be every transaction that occurs in the service unit bank account) must be backed up by some type of supporting documentation. Most often this documentation will be in the form of receipts or deposit slips.

One of the easiest ways of keeping receipts is to tape all of the receipts and deposit slips from a given month to a blank sheet of paper, staple the paper to a copy of the check register (or spreadsheet) and financial report for that month, and place it in either a three-ring binder or in a monthly file folder. Using these methods ensure that the records and their supporting documentation are always together.

Checking In:



Directions: Review the responsibilities of the Service Unit Treasurer to answer the following questions.

1) What is one responsibility of the Service Unit Treasurer in the Fall? _____

2) What is one way you assist troops in the spring in your role as Service Unit Treasurer? _____

3) When is the annual troop finance report due? _____

4) What is the most important principle to follow when maintaining your service units' financial records?

Essential Forms

Completing a Monthly Service Unit Treasurer's Report

Using the “write it down; back it up” procedures explained in the previous pages will make it easy to complete a finance report to present at your monthly service unit meetings. This monthly report allows for double oversight with the service unit bank account and ensures that the members of your service unit team are informed regarding that month's financial transactions and current account balance. The form on the next page has been adapted from the Treasurer's Report created by Cherie Best, a River Valleys service unit treasurer.

Completing the Monthly Service Unit Treasurer's Report (see next page for completed form):

- 1) Write your name, service unit, date, and date range for the report at the top of the form.
- 2) Write the account balance from the previous month's financial report.
- 3) Under the “Income” heading provide a detailed description of all sources of income received that month. Write the amounts of each source of income and fill in the total income at the bottom of the section.
- 4) Under the “Expenses” heading, provide a detailed description of all expenses that occurred that month. Write the amount of each expense and fill in the total expenses at the bottom of the section.
- 5) Record the ending account balance. This number is obtained by adding the balance from last month's report to the total income from this month, and then subtracting the total monthly expenses.
- 6) Make note if there are any funds that are being put on hold for a specific purpose. If so, subtract this amount from the ending balance to obtain the available balance. If there are no funds on hold, the ending balance is the available balance.
- 7) Make copies of the checkbook register (or spreadsheet), supporting receipts, and deposit slips for that month. Staple these documents to the back of the Treasurer's Report.
- 8) Submit the Treasurer's Report and supporting documentation to your service unit manager for review.
- 9) Once the report has been reviewed and approved by the service unit manager, you can make the report to the service unit and keep the document for the service unit's records.

This is a sample Treasurer's report.

Treasurer's Report

Service unit treasurers can submit a treasurer's report to the service team each month to present the service unit's monthly financial activity.

Prepared by: Tara Treasurer

Service Unit: Nordland Service Unit

Date: October 31, 2xxx

Dates: October 1, 2xxx to October 31, 2xxx

Please be prepared to present the following documentation:

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Check requests with receipts for all expenses 3. Receipts/deposit slips | <ol style="list-style-type: none"> 2. Most recent reconciled bank statement 4. Checkbook register |
|---|---|

	Balance from previous report:	\$ <u>377.50</u> (a)
Income – detailed description:		
River Valleys Service Unit Funding		\$ <u>680.00</u>
_____		\$ _____
_____		\$ _____
_____		\$ _____
	Total income:	\$ <u>1057.50</u> (b)
Expenses – detailed description:		
<u>Office Max-pens binders and notebooks for service unit team</u>		\$ <u>35.00</u>
<u>Equipment rental for Camp Rainy Lake encampment</u>		\$ <u>50.00</u>
_____		\$ _____
_____		\$ _____
	Total expenses:	\$ <u>85.00</u> (c)
	[(a+b) – c] Ending balance:	\$ _____ (d)
Funds on hold (restricted)	Less funds on hold	\$ _____ (e)
_____ \$ _____		
_____ \$ _____	(d-e) Available balance:	\$ 972.50

Reviewed and approved by: Marnie Manager
Team member (not treasurer)

Date: 11/08/2xxx

Submitting the Service Unit Year End Finance Report

Remember that this form must be turned in to your staff membership specialist no later than June 30. If your report is not submitted on time, your service unit funding may be delayed.

Important Note: This form must also be completed anytime the bank or signer information changes. In this case, the form with the new information must be submitted to the staff membership specialist within 30 days of the change.

Detailed directions for completing the form (see next page for a sample completed form):

- 1) Fill in the top portion of the form with:
 - a. The name of your banking institution
 - b. Bank account #
 - c. Bank location and phone number
- 2) Provide the names of the signers on the service unit bank account. This should be the service unit manager and the service unit treasurer.
- 3) Use your monthly Treasurer's Reports and checkbook register to total all income and expenses for the year. Notice that these sources of income and expenses must be categorized. (This is why we include the category for each income and expense in our checkbook register.)
- 4) Determine your account's ending balance by adding the beginning balance (balance at the beginning of the year) and the net balance (total income-total expenses). *Note:* If you have any ongoing projects that ending balance funds may be supporting, make note of them in the bottom box.
- 5) Sign and date the bottom of the form.
- 6) Make two copies of the report. Keep one for your records. Send the other copy to your staff membership specialist by June 30.

Service Unit: Nordland
Date Range:

A blank version of this form is available on River Valleys' website.

Year End Finance Report

Due to Staff Membership Specialist by June 30
 (or at any point in year when bank/signer information changes)
(Finance Report MUST be received by council office for the service unit to receive funding)

Bank/Financial Institution:	Weluv Money Savings Bank
** Bank Account #:	555-000-555
Location (City, State) & Phone #:	Anytown, MN, 555-555-5555

Signers on Account (account MUST have at least 2 signers)	
Title	Name
Service Unit Manager	Marnie Manager
Service Unit Treasurer	Tara Treasurer
Other:	

Income		Expenses	
Activity/Event Fees	\$3,000	Activity/Event Costs	\$2,800
S.U. Funding (from Council after July)	\$450.00	Supplies	\$ 100.00
Other Income (provide list)	\$50.00	Trainings	\$75.00
Other Income (provide list)		New Troop Start-Up Funds	\$50.00
Other Income (provide list)		Recognitions	\$300.00
Other Income (provide list)		Other Expenses (provide list)	
Total Income	\$3500.00	Total Expenses	\$3325.00

\$250.00	Beginning Balance
+ \$175.00	Net Balance (Income – Expenses)
\$425.00	Ending Balance

List any ongoing projects/events with specific funds earmarked:

Finance Report Prepared by: Tammy Treasurer
 ** Service unit should maintain only 1 bank account.

Date 05/18/2xxx

Checking In:



Directions: Review the essentials forms section to answer the following questions.

- 1) What are two essentials forms that a service unit treasurer should be familiar with? _____

- 2) When is the year end finance report due? Who should it be turned into? _____

- 3) How will you utilize the service unit treasurer's report? _____

Guiding Principles to “Cover Your Assets”

- 1) Never write a check out to yourself. If reimbursement needs to be made, another signer on the account (most likely this is your service unit manager) must sign the check.
- 2) Never reimburse anyone without proper receipts and backup.
- 3) Never make checks out to “cash.” All checks must have some form of backup.
- 4) Never deposit service unit funds into your personal account.
- 5) Never mix service unit money with your personal money (in a wallet, etc.).
- 6) Never use the service unit checkbook to pay for personal expenses.
- 7) Never refuse to share the service unit’s financial condition with a parent/guardian or volunteer.
- 8) Never spend incoming cash for other purposes. Deposit it intact.
- 9) Never throw away receipts-keep documentation of everything for at least three years.

Guiding Troop Leaders

Being a service unit treasurer isn't all about numbers and forms. You serve as a teacher and guide to the troop leaders in your service unit. Teaching troop leaders sound financial management strategies and procedures helps to ensure that Girl Scout money is being used in a manner that is most beneficial to girls. There are numerous ways that you can help leaders learn the ins and outs of troop financial management. These include:

- Leading a roundtable at the September or October leader meetings to teach troop leaders about sound financial management and reporting responsibilities. Use your own ideas and strategies as well the tips and techniques from this self study.
- Provide a SUMore training for the leaders in the service unit at a monthly leader meeting. These short training plans highlight topics relevant to the leaders. View the [SUMore training sessions](#) on the River Valleys website.
- Offer finance clinics at your service unit events. Troop leaders can sign up for individual meetings with you to discuss their particular financial issues or concerns.
- In your correspondence, remind troop leaders that you are available to answer questions.
- Volunteer to teach a troop about budgeting and other money issues. Very often troop leaders will bring up their questions before or after the session. Plus, you will be teaching girls very important life skills.



Module III: Bank Accounts and Budgeting

Service Unit and Troop Bank Account Guidelines

During the fall months, you will most likely be called upon to assist new troops with opening their bank accounts. The following information and activity will help you to apply GSUSA's and River Valleys' policies and procedures regarding service unit and troop bank accounts. These policies can be found in the *Council Reference Guide* and *Volunteer Essentials*: Chapter Five, Managing Group Finances.

Checking In



Directions: Carefully read the sections of the *Council Reference Guide* titled **Financial Policies and Procedures for Service Units and Troops** and **Troop Finance FAQs**. Check your understanding of the policies regarding the opening of troop and service unit bank accounts by answering the questions below.

- 1) Does the service unit need a bank account? _____
- 2) How many signers are required on a service unit bank account? Who must these signers be?

- 3) If the service unit treasurer is the person in charge of the service unit checkbook, who must receive the service unit bank statements?

- 4) How many signers are required on a service unit check? Who should reconcile the bank statements?

- 5) A troop must have a bank account if they meet any of the following conditions:
 - a) _____
 - b) _____
 - c) _____
 - d) _____
- 6) What federal tax identification number should be used to set up both a service unit and a troop bank account?

- 7) Under whose name should a troop bank account be opened? _____
- 8) Under whose address should the troop account be listed? _____
- 9) Whose address should be on troop account checks? _____
- 10) Who are the two authorized signers required for a troop bank account?
 - a) _____
 - b) _____
- 11) Can a troop obtain a debit card for their bank account? _____
- 12) Can a troop open a line of credit or ready reserve balances on their checking account? _____

Now check the answers on the next page!

Answers!

- 1) Does the service unit need a bank account?
Yes. All service units must have a bank account.
- 2) How many signers are required on a service unit bank account? Who must these signers be?
Service unit bank accounts require a minimum of two signers. These two signers should be the service unit manager and the service unit treasurer.
- 3) If the service unit treasurer is the person in charge of the service unit checkbook, who should receive the service unit bank account statements?
The service unit manager should receive the bank statements. This dual responsibility provides a double oversight of how Girl Scout money is being used.
- 4) How many signers are required on a service unit check? Who should reconcile the bank statements?
Service units are only required to have one signer on checks, but it is highly recommended that they have two. If there is one signer, this should not be the same person who reconciles the bank account (see answer to number 3).
- 5) A troop must have a bank account if they meet any of the following conditions:
 - a) **They participate in the Girl Scout Cookie Program Activity**
 - b) **They participate in the GSUSA Calendar Sale through their service unit**
 - c) **They participate in the council-sponsored Fall Product Program**
 - d) **They have troop funds in excess of \$25**
- 6) What federal tax identification number should be used to set up both a service unit and a troop bank account?
#41-0693910
- 7) Under whose name should a troop bank account be opened?
Troop accounts should be opened under the following name: River Valleys, troop number.
- 8) Whose address should the troop account be under?
The address of the troop leader; however, the troop leader's address should not be printed on the checks.
- 9) Whose address should be on troop account checks?
No address should be printed on the checks unless required by the banking institution.
- 10) Who are the two authorized signers required for a troop bank account?
 - 1) **Troop Leader**
 - 2) **A registered, authorized adult from the troop (co-leader, troop treasurer, etc.)**
- 11) Can a troop obtain a debit card for their account?
Yes
- 12) Can a troop open a line of credit or ready reserve balances on their checking account?
No

Other Issues Relating to Bank Accounts

What if troops merge...

- If a troop merges with another troop, the funds of the two troops can be combined to be used by all of the girls in the new combined troop.
- Troop A will transfer all of its funds into Troop B's account. Troop B's account will become the new merged troop's account. Troop A will close its account, and its troop number will no longer be used.
- Merging troops may request a new troop number if they cannot decide on which number to use.

What if a troop splits...

- If one troop splits into different troops, the funds should be divided proportional to the number of girls in each new troop.
- For example, a troop of 25 girls splits into two troops, one with 15 girls and the other with 10. The original troop had \$250 in its bank account. Divide \$250 by 25 girls and this breaks down to \$10 per girl. The funds are then distributed accordingly to the new troops. The troop with 15 girls would receive \$150 (\$10 X 15 girls). The troop with 10 girls would receive \$100 (\$10 X 10 girls).
- One troop will keep the original troop number and thus the original troop account. The second troop will open a new bank account and transfer the appropriate amount of troop funds from the old account to it.

What if a troop gets a new leader...

- If a new leader takes over an existing troop, all troop supplies, financial records, and the troop bank account should be turned over to this person.
- The existing bank account does not need to be closed; however, the signers on the bank account will need to be changed within 30 days of the individual taking leadership of the troop. This will also require the submission of a new Troop Bank Account Record Form.

What if a troop loses a leader and does not recruit another one...

- If a troop no longer has a leader, and a new leader has not been recruited, all troop supplies, financial records, and the troop bank account should be turned over to the service unit manager.

What if you get a question about Juliette Girl Scouts...

- Juliette Girl Scouts do not earn money, and therefore do not have their own bank accounts.
- Juliette Girl Scouts should turn in any proceeds from money earning activities to their local service center in exchange for Juliette Proceed Credits.
- Juliette Girl Scouts can earn Juliette Proceed Credits by participating in the Girl Scout Cookie Program Activity, Fall Product Program, or other approved money earning activities.
- Juliette Credits can be used to do the following:
 - Reimburse the cost of attending any GSUSA, council, or service unit sponsored activity
 - Purchase items in the Girl Scout Shop
 - Reimburse the cost of fulfilling the requirement for a Girl Scout award or service project with the approval of the service unit manager or staff membership specialist.
- To make a payment for a council event using Juliette Proceed Credits, complete the registration form for the event indicating that payment should come from the Proceed Credits. Include the Proceed Credit certificates with the form.
- To attend a service unit event, a Juliette Girl Scout's parent/guardian pays for the event and then submits the registration confirmation letter, and the appropriate number of Juliette Proceed Credits with a Juliette Proceed Credit reimbursement form. This form is available on the River Valleys website.
- Juliette Proceed Credits should be treated like cash; they are not transferrable and cannot be replaced if lost.

What if a troop disbands...

- If a troop disbands, it is best if the girls use all of the existing money on troop activities prior to disbanding.
- If funds remain after the troop disbands, the money is to be turned over to your local River Valleys service center by the leader with a completed Disbanded Troop Form. The leader should also turn over the troop checkbook and debit card. The Disbanded Troop form is the same form as the Annual Troop Financial Report discussed later in this self study. Money cannot be divided up and given to individual girls or adults.

Checking In



Directions: Review the following scenarios and determine how you would respond to each situation in your role as service unit treasurer.

It's a busy day for the Nordland Service Unit Treasurer! You find the following three e-mails in your inbox. How will you respond?

Dear Service Unit Treasurer,
My name is Nina Newbie. I am the new troop leader for Girl Scout Brownie Troop 0000. I am looking over the troop's bank account information from last year. The bank account is under the troop's name, but the statements go to the old leader's address. I am not a signer on the account. Do I need to close this bank account and open a new one? What do I do?
Thanks,
Nina

Write your response to Nina's e-mail:

Dear Service Unit Treasurer,
I am the leader of a troop of 30 girls that is splitting into two different troops. My new troop will have 18 girls, and the other troop will have 12. We currently have \$500 in the combined troop bank account. I was thinking of dividing the number in half, giving \$250 to each troop. Is that right? If not, how should I divide the funds?
Thank you,
Lisa Leader

Write your response to Lisa's e-mail:

Dear Service Unit Treasurer,
I am the leader of a troop that disbanded last month. We still have \$100 in the troop checking account. There were 12 girls in the troop, but only 10 girls were able to pay dues. I was planning on distributing \$10 to the girls who paid dues. My co-leader tells me that I am not allowed to do this. Who is right? If I can't give the money back to the girls, what am I supposed to do with it?
Thanks,
Catherine Confused

Write your response to Catherine's email:

Essential Forms

Troop Contact and Financial Information

An important task to complete at the beginning of the program year is creating an accurate list of the troops in your service unit with their contact and financial information. Taking the time to compile this information at the beginning of the program year will make it easier for you to:

- Keep track of the required financial forms
- Contact troops during the year with questions or concerns
- Monitor troop accounts and intervene, if necessary

There are several ways to keep track of this information, but one of the simplest and easiest methods is using a spreadsheet such as the one featured on the following page. This form has been adapted from one created by Gail Kelly, a River Valleys service unit treasurer.

How to complete the Troop Financial Information Spreadsheet (see completed sample on next page):

- 1) Write the name of the service unit and the program year at the top of the form.
- 2) Write the name of the service unit manager and her/his e-mail address on the second line.
- 3) For each troop in your service unit, record the following basic information (you should be able to obtain all of this information from your service unit manager, staff membership specialist, or service unit registrar):
 - Troop number
 - Grade level
 - # of girls in the troop
 - Names and contact information of the troop's leaders
- 4) In addition, you should include the following financial information for each troop (If this is a new troop, this information will be obtained from the Troop Bank Account Record form. If this is a returning troop, this information will already be in your service unit's records):
 - Name of the financial institution where the troop bank account is held
 - The troop bank account number
- 5) The remaining columns of the spreadsheet are used to keep track of required financial forms, as well as communication you have with the troop in regards to financial matters.

Troop Bank Account Record

In addition to assisting troops with opening their bank accounts, you will also need to collect two Troop Bank Account Record forms from each troop with a new bank account. This form also needs to be submitted whenever the signer on an account changes.

Important Information about Troop Bank Account Record forms:

- Once a troop has opened a new bank account or a signer on an account changes, they are required to submit two copies of a Troop Bank Account Record to you within **thirty days**.
- Keep the Service Unit Copy in your service unit records
- Send the River Valleys copy to your staff membership specialist.

TROOP BANK ACCOUNT RECORD - RIVER VALLEYS COPY

Every troop setting up a new bank account must complete this form within 30 days of opening bank account. Your response to this request will assist the Girl Scouts of Minnesota and Wisconsin River Valleys in updating this important troop management information. Please submit two copies to your Service Unit Treasurer or Service Unit Manager (one copy will be retained for the service unit records and one copy will be forward to your service center. If you have any questions, please contact the Finance Department at 400 Robert Street South, Saint Paul, MN 55107; 651-227-8835, 800-845-0787, or www.girlscoutsrv.org.

Leader:		Date:	
Address:		Home Phone: ()	
City/State/Zip:		Work Phone: ()	
E-mail Address:		Troop #:	
Service Unit:		Financial Institution Name:	
Account Number:		Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> No account	
Current Balance:			
Signatures Listed on account:	Troop Treasurer:		
	Second Troop/Group Authorized Signature:		
	Service Team Member: (Not required on Wells Fargo accounts)		
	<i>It is recommended that all non Wells Fargo troop accounts have a designated volunteer service unit signer.</i>		

2009-2010 Forms

TROOP BANK ACCOUNT RECORD - SERVICE UNIT COPY

Every troop setting up a new bank account must complete this form within 30 days of opening bank account. Your response to this request will assist the Girl Scouts of Minnesota and Wisconsin River Valleys in updating this important troop management information. Please submit two copies to your Service Unit Treasurer or Service Unit Manager (one copy will be retained for the service unit records and one copy will be forward to your service center. If you have any questions, please contact the Finance Department at 400 Robert Street South, Saint Paul, MN 55107; 651-227-8835, 800-845-0787, or www.girlscoutsrv.org.

Leader:		Date:	
Address:		Home Phone: ()	
City/State/Zip:		Work Phone: ()	
E-mail Address:		Troop #:	
Service Unit:		Financial Institution Name:	
Account Number:		Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> No account	
Current Balance:			
Signatures Listed on account:	Troop Treasurer:		
	Second Troop/Group Authorized Signature:		
	Service Team Member: (Not required on Wells Fargo accounts)		
	<i>It is recommended that all non Wells Fargo troop accounts have a designated volunteer service unit signer.</i>		

2009-2010 Forms

Creating the Service Unit's Annual Budget

Cover Your Assets: Creating a Service Unit Budget

In the fall, you will work with your service unit team to create a budget for the year. In creating a budget, it is helpful to identify potential service unit expenses for the year. One useful place to start is a list of appropriate service unit expenses. The Budget Worksheet on page 43 can assist in creating a budget for an event, project or program.

These expenses might include:

- Required beyond the troop or certification training for leaders in the service unit (this can also be covered through grants at the council level)
- Office supplies
- Copying and postage
- Equipment rental
- Meeting space rental
- Food for meetings
- Start-up funds for new troops
- Volunteer acknowledgements/recognitions

Important Note: You may notice that service unit events are not included in the list of appropriate service unit expenses. This is because service unit events should not be funded by service unit funds; service unit events should be self-sustaining, meaning that they are fully funded by the registration/admission fees charged for them. Budgeting for service unit events will be discussed in more detail in this self study.

Once the service unit team has made a list of potential expenses, it is time to determine how much these items will cost. It may be useful to look at last year's budget to determine some of these numbers.

You can use the budget planning worksheet on the next page to record this information.



Budget Worksheet

Use this worksheet to create a budget for your service unit. This will help identify the service unit's potential expenses compared to its sources of income.

Service Unit _____

Number of girls _____

Number of adults _____

Potential Expenses

COST/PERSON # PEOPLE SERVICE UNIT \$

Activity Cost

- Meeting space rental _____ x _____ = \$ _____
- Equipment rental _____ x _____ = \$ _____
- Leader training _____ x _____ = \$ _____
- Program books for library _____ x _____ = \$ _____
- Office supplies _____ x _____ = \$ _____
- Copying and postage _____ x _____ = \$ _____
- Meeting snacks _____ x _____ = \$ _____
- Troop start-up funds _____ x _____ = \$ _____
- Volunteer recognitions _____ x _____ = \$ _____
- Other: _____ x _____ = \$ _____

Total Estimated Expenses \$ _____

Remember: Except for the council-sponsored annual Family Fundraising Campaign, service units are not permitted to participate in money-earning activities. Service units are also not permitted to ask leaders to contribute to the service unit account.

Income Sources

Starting balance in service unit checking account \$ _____

River Valleys service unit funding amount \$ _____

(Use the formula in Module IV, pg 48 of this self study to determine the amount of funding your service unit will receive).

Unsolicited donations \$ _____

Total Income \$ _____



Self Reflection:

How do your income sources compare with your potential expenses? _____

How might the service unit team adjust the budget to better match expenses and income?

1) _____

2) _____

3) _____

Budgeting for Service Unit Events

Service unit events are not funded with service unit funds (that is why they are not included as an expense in the service unit annual budget). Service unit events should be self-sustaining meaning they are fully funded by the registration/admission costs charged to participants. In order to ensure that a service unit event can be self-sustaining, it is essential to create a budget for the event. More information on planning service unit events can be found in the Girl Scouts of Minnesota and Wisconsin River Valleys [Event Guide](#) which is available on River Valleys' website.

1. Determining Event Expenses

The first step to creating an effective service unit event budget is to determine the event's expenses.

Service unit event expenses may include but are not limited to:

- Site fees
- Equipment
- Advertising/publicity
- Event food
- Required nonmember insurance
- Attraction fees
- Craft supplies
- Patches
- Recognitions for volunteers
- Transportation fees

It is required that you purchase non-member insurance for participants attending the event who are not registered Girl Scouts. The fee is \$0.11 cents per person per day with a \$5.00 minimum. This \$5.00 minimum will cover up to 45 nonmembers for a day event. This insurance is purchased through Mutual of Omaha and covers the first \$130.00 of medical expenses for accidents. To purchase non-member insurance, please contact registration at 1-800-845-0787.

2. Determining Appropriate Registration/Admissions Cost

To determine the appropriate registration fee you will want to:

- Consider the number of participants who will be attending.
- Determine what you will need to charge as a registration/admissions fee in order to ensure that the event is self-sustaining.
- Divide your total expenses by the number of participants you will believe will attend. The result will be the amount of money you will need to charge each participant in order to ensure that the event pays for itself.

Example: If the Green Gables service unit's total event expenses will be \$2,500 and they estimate that about 250 participants will attend, they will need to charge each participant \$10 ($2,500/250$).

The Service Unit Event Budget Worksheet will help you work through the steps above. A blank copy of this form is included in the appendix of this self study.

Service Unit Event Budget Worksheet					
Type of Individual Cost: (variable costs)	Notes:	Cost per person:	Type of Group Cost: (fixed costs)	Notes:	Group Costs:
Food		\$ -	Site Rental		\$ -
Attraction Fees		\$ -	Bus Rental		\$ -
Program Supplies		\$ -	Equipment Rental		\$ -
Patches		\$ -	Health Supplies		\$ -
Other	T-shirts	\$ -	Office Supplies		\$ -
Other		\$ -	Printing		\$ -
Other		\$ -	Postage		\$ -
Other		\$ -	Event Insurance	minimum is \$5.00	\$ -
Other		\$ -	Other		\$ -
Other		\$ -	Other		\$ -
Other		\$ -	Other		\$ -
# of paying participants:					
		Box A			Box B
	Total Individual Cost (total of the above costs)	\$ -		Total Group Cost (total of the above costs)	\$ -
		Box D			Box C
	Total cost per girl: add the number from the column across			Total Group Cost per girl (divide above by # of girls planned for)	
To use the worksheet:					
1. Enter all of the information listed on the previous page, after receiving estimates.					
2. Determine the number of paying participants. You need to have an idea of how many participants are coming, so if you have an event that normally attracts 50 participants, plan for 50. But if you're holding a new event, plan for about 1/2 to 3/4 of the members in each troop invited.					
3. Add up all of the costs in the Individual Costs and put the total in Box A. Then add up all of the group costs and put the total in Box B.					
4. Take the total group cost in Box B and divide it by the number of paying participants that you plan on attending, write that total in Box C. Add Box C and Box A together. Place your total in Box D.					
5. The total in Box D will then be your final total cost per paying participant.					



Module IV: Money Earning

Appropriate and Inappropriate Money Earning Activities

As your service unit's treasurer, you may often be asked questions from both your service unit team and your service unit's troops about activities they can perform to earn money.

Service Unit Funding

Service unit business expenses should be financed through Service Unit Funding provided by River Valleys. This funding will be sent to the service unit in August provided that the following requirements have been met:

- A service unit bank account has been set up at the appropriate bank
- A Service Unit Year End Finance Report had been submitted to the council by the June 30 deadline (this is just one reason why submitting that form on time is so important)

The amount of funding that your service unit receives is based upon the following formula:

\$30.00 (standard base amount)

+ ____ total membership (number of girls + number of adults) X \$0.50 per member (based on membership figures as of September 30)

+ \$40.00 (standard postage rate)

_____ = Total Funding Amount

Checking In



Directions: Using the formula outlined above, determine the amount of funding each of the following service units will receive.

1) The Nordland service unit has 200 girls and 155 adult members; in this scenario how much funding will the service unit receive? _____

2) The Sunny Brook service unit has 75 girls and 53 adult members; in this scenario how much funding will the service unit receive? _____

3) The Green Gables service unit has 88 girls and 32 adult members; in this scenario how much funding will the service unit receive? _____

Service Unit Money Earning

- The service unit is to use its River Valleys-provided funding to support its business expenses.
- The only other money earning project permissible at the service unit level is raising funds for the council-sponsored annual Family Fundraising Campaign.
- The service unit may not participate in any other money earning activity.
- Service units should fund their events by charging their participants; however, the participants must only be charged the amount needed to cover the cost of the event. Service unit events cannot be used to make a profit. Budgeting for service unit events will be discussed in more detail earlier in the self study.

Service Unit Expenses

River Valley's service unit funding is to be used for appropriate service unit expenses. These expenses include:

- Office supplies
- Copying/postage
- Equipment rental *
- Service unit supplies
- Materials for the service unit library
- Telephone
- Meeting space rentals
- Food for meetings
- Fees for registering a service unit representative in a workshop or training
- Start-up funds for new troops
- Volunteer recognitions/tokens of appreciation
- Bank charges

Note: If you are unsure as to whether or not an item is an appropriate service unit expense, contact your staff membership specialist BEFORE you purchase the item.

*In order to be compliant with GSUSA's policy on "Control of Funds" as discussed in the *Blue Book of Basic Documents*, service units are discouraged from owning equipment other than library resources for troops to use to supplement their programming. River Valleys recommends that service units borrow or rent equipment rather than purchasing it. River Valleys has a lot of program equipment available at little or no charge. Any service unit that owns equipment valued at over \$100 must include an equipment listing showing items and values with each Service Unit Year End Finance Report.

Troop Money Earning Activities

Most Girl Scout programming and activities should be supported through troop participation in the Girl Scout Cookie Program Activity and Fall Product Program. Troops should try to the best of their abilities to create budgets that allow all of their activities to be supported by these two sources.

Some activities might require additional funding outside of participation in the Girl Scout Cookie Program Activity and Fall Product Program. In these cases, a troop can plan and participate in an approved money earning project provided that it meets both GSUSA's and River Valleys' policies governing money earning activities.

These policies are clearly outlined in the following places:

- River Valleys website
- *Safety-Wise*: Chapter Five, Managing Group Finances
- *Council Reference Guide*: Money Earning Projects and Money Earning Projects for Girl Scout Trips

Please take a moment to read both excerpts before beginning the following activity.

Money Earning Activity Sort

Directions: Use your knowledge of GSUSA's and River Valleys' policies regarding troop money earning activities to decide whether each activity is an example of appropriate or inappropriate money earning. Place a check in the correct column.

Potential Money Earning Activities	Appropriate	Inappropriate
Selling candy bars door to door		
Community breakfast or dinner with appropriate food licensing using River Valleys' guidelines on advertising and promotions		
Magazine sales (outside of the Fall Product Program)		
Holding a car wash		
Selling homemade jewelry at a holiday boutique		
Face painting at a community event		
Hosting a Pampered Chef party		
Garage sale		
Holding a homemade calendar sale		
Offering gift wrapping services or bagging groceries for donations		

Handing out flyers for Honda test drives		
Hosting a silent auction of donated items		
Selling Nestlé's candy bars		
Food stand run entirely by adults		
Selling daisy plants		
Selling Bachman's wreaths		
Selling food at a sporting event and receiving 50 percent of the profit		
Shoveling sidewalks in February		
Selling Avon lip glosses		
Selling coupon books		
Concession stand generating funds for service unit events		
A craft sale run by Girl Scout Daises and Girl Scout Brownies		

Now check your answers!

Potential Money-Earning Activities	Appropriate	Inappropriate
Selling candy bars door to door		X Troop money earning projects, except the Cookie Program Activity, must not be conducted on a door-to-door basis.
Community breakfast or dinner with appropriate food licensing using River Valleys’ guidelines on advertising and promotions	X	
Magazine sales (outside of the Fall Product Program)		X Troops may not take orders for or sell a commercial product of any kind or the sale of any commercially branded items..
Holding a car wash	X	
Selling homemade jewelry at a holiday boutique	X	
Face painting at a community event	X	
Hosting a Pampered Chef party		X Troops may not take order for or sell a commercial product of any kind. This includes home demonstration parties.
Garage sale	X	
Holding a homemade calendar sale	X	
Offering gift wrapping services or bagging groceries for donations	X	

Handing out flyers for Honda test drives		X Troops may not take orders for or sell a commercial product of any kind. This includes the sale of any commercially branded items.
Hosting a silent auction of donated items		X Raffles, silent auctions, drawings, games of chance and the direct solicitation of cash are not appropriate money earning projects for girls and are prohibited.
Selling Nestlé's candy bars		X Troops may not take orders for or sell a commercial product of any kind. This includes the sale of any commercially branded items.
Food stand run entirely by adults		X Girls must be involved in the planning and implementing of the project.
Selling daisy plants	X	
Selling Bachman's wreaths		X Troops may not take orders for or sell a commercial product of any kind. This includes the sale of any commercially branded items.
Selling food at a sporting event and receiving 50 percent of the profit		X Troops must receive all proceeds from a money earning project.
Shoveling sidewalks	X	
Selling Avon lip glosses		X Troops may not take orders or sell a commercial product of any kind. This includes home product demonstration parties or the sale of any commercially branded items.

Selling coupon books		X Troops may not take orders for or sell a commercial product of any kind. This includes coupon booklets.
Concession stand generating funds for service unit events		X Service units cannot host money earning projects, but can assist troops in developing and implementing the projects.
A craft sale run by Girl Scout Daises and Girl Scout Brownies		X Girl Scout Daisies cannot participate in money earning projects (except Cookie Program Activity and Fall Product Program).

Checking In



You have been put in charge of reviewing a list of steps a troop must complete in order to participate in an additional money earning project. You have settled down at your kitchen table with a cup of coffee and cherry danish and are just about ready to begin to read when your naughty dogs, Coco and Kiki, jump into your lap, steal your danish and spill your coffee all over the list. The coffee has washed away the ink in several places. Your concern is short lived however, because you have read the *Council Reference Guide* section on Troop Money-Earning Projects and are more than prepared to fill in the missing pieces of information. Please fill in the blanks.

Steps for Planning and Participating in a Troop Money Earning Project

Step 1: Girls and volunteers together identify the need for money to supplement their Cookie Program Activity and Fall Product Program proceeds. Together they work to create a _____ for the specific program or activity they would like to participate in.

Step 2: The leader consults _____ and _____ to review national and council standards on troop money earning.

Step 3: _____ and volunteers decide on a money earning project that meets standards and is appropriate to the girls' grades and _____.

Step 4: Troop leader secures _____ for girls to participate in the money earning project.

Step 5: If the project goal is \$100 or more, the troop leader submits _____ to the council's program department at least _____ days prior to the proposed project. If this project is being used to earn funds for an extended trip, a _____ should be submitted at the same time.

Steps for Planning and Participating in a Troop Money Earning Project (answers)

Step 1: Girls and volunteers together identify the need for money to supplement their Cookie Program Activity and Fall Product Program proceeds. Together they work to create a budget for the specific program or activity they would like to participate in.

Step 2: The leader consults Safety-Wise and GSUSA/River Valleys to review national and council standards on troop money earning.

Step 3: Girls and volunteers decide on a money earning project that meets standards and is appropriate to the girls' grades and abilities.

Step 4: Troop leader secures permission for girls to participate in the money earning project.

Step 5: If the project goal is \$100 or more, the troop leader submits Troop Money Earning Project Approval to the council's program department at least 30 days prior to the proposed project. If this project is being used to earn funds for an extended trip, a Girl Scout Trip Request should be submitted at the same time.

Solicitation of Funds

Girl Scouts of Minnesota and Wisconsin River Valleys is a charitable/public non-profit organization. In order to protect this status, the council has created strict guidelines governing solicitation. These policies are discussed in detail in the Solicitation section of the *Council Reference Guide* and include the following:

- Service units and troops may solicit donations for the council-sponsored annual Family Fundraising Campaign. **Remember that this is the only money earning activity in which service units are allowed to participate**
- Service units and troops may accept **unsolicited** donations from community and civic organizations
- Donations of \$250 or more must be receipted at your local service center. For detailed instructions on this process, see the Solicitation section of the *Council Reference Guide*
- GSUSA and River Valleys **do not** permit service units or troops to contact major corporations. Troops may contact individually-owned businesses within the scope of Sponsorship. For more information, see the Sponsorship section of the *Council Reference Guide* or talk to your staff membership specialist
- Girl Scouts are not permitted to fundraise for any other organization as representatives of Girl Scouts
- Girl Scouts are not permitted to “bell ring” as representatives of Girl Scouts. This falls under the category of fundraising for another organization
- Girl Scouts are encouraged to help other organizations with service projects (i.e., stuffing envelopes, providing record-keeping assistance, handing out refreshments, etc.)
- Girl Scouts may also donate money from their troop funds to organizations they view as worthwhile provided that they will have enough money remaining for troop programming and activities

Checking In



While at a service unit meeting, a leader mentions that as part of the Take Action key of the Girl Scout Leadership Experience, she would like her troop to participate in your town’s Walk for Hunger. You know that fundraising is a required part of participating in the walk. How would you respond? What other options could you suggest? Refer to the *Council Reference Guide* for guidelines.



Congratulations! You have almost completed the service unit treasurer self study. You have only two final tasks remaining:

- Complete the final self reflection question below
- Complete the evaluation form on the next page and return to:

Adult Development Department
Girl Scouts of Minnesota and Wisconsin River Valleys
5601 Brooklyn Blvd., Brooklyn Center, MN 55429

You can also fax your evaluation to 763-535-7524; Attention: Adult Development.



Self Reflection

Take a moment to look over your responses to the second self reflection question on page 3 of this self study. Have your questions/concerns been addressed? Why or why not?



Course: Service Unit Treasurer	
Date:	Service unit:

How prepared do you feel to begin your role as service unit treasurer?

Very prepared 10 9 8 7 6 5 4 3 2 1 Not prepared

Please rate this training in the following areas. If you wish, you may add comments.

5 = Strongly agree, 4 = Agree, 3 = Somewhat agree, 2 = Disagree, 1 = Strongly disagree.

Area	Rating	Comment
Through this training, I am now able to...		
Describe how troop leaders open, close, and manage their troop bank accounts	5 4 3 2 1	
State the procedures for submitting Annual Troop Finance Reports	5 4 3 2 1	
Explain how to collaborate with your service unit team to create an annual budget	5 4 3 2 1	
Explain how to create and maintain accurate records of your service unit's finances	5 4 3 2 1	
Explain how to create and deliver monthly financial updates at your service unit meetings	5 4 3 2 1	
Complete the Service Unit Year End Finance Record in a timely manner	5 4 3 2 1	
Explain GSUSA's and River Valleys' policies on money-earning activities	5 4 3 2 1	

Explain River Valleys' policies regarding: merging troops, split troops, disbanded troops, and Juliette Girl Scouts	5 4 3 2 1	
Explain the appropriate use of service unit and troop funds	5 4 3 2 1	

The two most useful things I learned from this training session are: _____

One suggestion that would improve this training session is: _____

Thank you for volunteering with Girl Scouts.