

Finances for Girl Scout Program

Section D

Checking Accounts and Procedures

Under council policy, all troop and service unit bank accounts shall have at least five authorized signers. The Service Unit Manager, the Membership Specialist, and the Chief Financial Officer must be three of the five authorized signers on a troop or service unit bank account. Two signatures are required on each check. Girl Scouts of Gateway Council will not attach troop funds unless the troop has disbanded. In the event a troop disbands, all troop funds shall revert to Girl Scouts of Gateway Council, Inc. to be held in trust pending reorganization of the troop. If reorganization cannot be effected within one year, the council will allocate the abandoned funds for use when granting financial assistance in the interest of Girl Scouting.

- A troop/group should open a checking account as soon as a level of funds permits, but prior to participation in any product sales.
- No two signers on a troop/service unit bank account may be members of the same family living in the same household, or two parties living in the same household.
- Volunteers who are determined to be ineligible to issue personal checks to Girl Scouts of Gateway Council due to history of returned checks may not be a troop/group treasurer and may not be a signer on a troop/group or service unit account.
- All troops and Service Units shall complete financial reports as directed.
- The use of the Council sales tax exemption certificate number is prohibited for purchases of troop, Service Unit, personal or individual items.
- Volunteers who misappropriate troop, group, service unit or other council funds will be dismissed.
- Girl Scouts of Gateway Council, Inc. will pursue to the full extent of the law the recovery of funds owed to the council or troops by individuals or groups. These funds

include, but are not limited to product sales proceeds, camp and program fees and amounts owed to The Council Shop.

- Collection of a debt owed to a troop will be considered if:
 - Signed permission slips and receipts are on file from the debtor.
 - The debtor has been contacted a minimum of three times by adults representing the troop, group or service unit with documentation of the results.
 - All documentation of the debt is be submitted within 30 days of the occurrence to the Director of Product Sales for debts relative to product sale program activities or to the member specialist for all other debts.
 - Current name, address and phone numbers must be printed on dishonored checks.
 - State driver's license number, first name and last initial of person accepting the check, troop number, and the check signer's date of birth, race and sex must be written on the check by the person accepting the check.

HOW TO OPEN NEW TROOP/SERVICE UNIT ACCOUNTS WITH WACHOVIA BANK

Many of the council's troops and service units are located in areas serviced by branches of **Wachovia Bank**. A cooperative partnership has been established over many years between Girl Scouts of Gateway Council and Wachovia Bank. This partnership extends for our corporate accounts as well as over 700 troop accounts. Gateway Council and

Wachovia have developed specific procedures addressing the manner in which Girl Scouts of Gateway Council troop and service unit bank accounts are handled. Please follow the instructions on the following page when opening new accounts or changing signatures and/or addresses on existing accounts at Wachovia.

To Establish A New Troop or Service Unit Account at Wachovia Bank

- Troop leader or treasurer gets a Troop Bank Account Authorization (FORM A) and a Request to Open New Troop Account (FORM B) from their Service Unit Manager or Membership Specialist. Both forms must be filled out completely and signed by the required signers indicating their titles. ALL checks written on troop or service unit checking accounts must have **two (2) signatures**.
- Leader and Treasurer complete the 2 forms (Forms A & B) and faxes the 2 forms to the FAX number printed on the forms (1-800-489-3612).
- If you do not have access to a FAX machine, any council office or Wachovia branch bank will be happy to FAX them for you.
- All of the information required to open an account is provided on these 2 forms (FORM A & B).
- When the signature card from Wachovia is received by the council, it will be signed by the

Chief Financial Officer and Membership Specialist and forwarded to the Service Unit Manager for her/his signature. The Service Unit Manager will then forward the form to the troop leader. The troop leader and her co-leader and/or treasurer signs the form and mails it back to the Council Finance Department, **in the envelope provided** which is attached to the signature card. A free initial supply of checks and deposit tickets for new accounts will be mailed to the address on the account.

- You are now ready to begin banking.

By using a Wachovia checking account established under these guidelines, your troop account may not be assessed a monthly service charge or a charge for initial check printing. Additional checks and deposit slips can be ordered using the Request for Reorder of Checks or Deposit Slips form (FORM D) located in the back of this section. This form is also faxed to the number on the form.

To Change Check Signers or Addresses on a Wachovia Account

1. Complete the Request to Change Address or Authorized Signatures form (FORM C) indicating changes requested. When requesting a change of signers, two of the existing signers must authorize the change AND a new Troop Bank Account Authorization (FORM A) must also be completed.
2. When you are changing signers on the account, you must complete the Troop Bank Account Authorization form (FORM A) listing the people authorized to sign on the account. Three of the existing signers are always: 1) the Service Unit Manager, 2) the Membership Specialist and 3) the Chief Financial Officer of the council.

3. FAX the completed form(s) to Wachovia at the number on the form. You can do this from any council office, branch bank, or any accessible FAX machine.
4. Wachovia will mail a new signature card to the council. The form will be signed by the Chief Financial Officer and membership specialist and forwarded to the Service Unit Manager who will sign and forward to the troop leader.

Once the troop signatures are obtained, the signature card must be mailed back to the Council Finance Department for the change to be completed. An envelope will be attached to the signature card for accurate delivery.

**To Establish Accounts at Local/Community Banks
(Not WACHOVIA)**

- Troop leader or treasurer completes the Girl Scouts of Gateway Council Troop Bank Account Authorization (FORM E) located in the back of this section.
- The completed form with required signatures is then taken to the local bank to begin the process of opening a troop bank account.
- All troop bank account titles should be set up by the bank as follows:

Girl Scouts of Gateway Council, Inc.

Troop _____
(troop number)

Address

City, ST, Zip

The address used should be where the bank statements will be mailed.

- All checks for troop and service unit accounts require 2 signatures. Please be sure the bank makes note of this.
- The federal tax ID number to be used on the account is 59-0637857.
- The bank-prepared signature card is signed by the troop leader and co-leader and/or treasurer and forwarded to the membership specialist to complete acquiring the remaining signatures. The completed form will be mailed back to the bank..
- In some cases, the bank will choose to mail the signature card to the council or membership specialist after the troop signers have completed their information and signed the card.

GIRL SCOUTS OF GATEWAY COUNCIL, INC.

REQUEST TO OPEN NEW TROOP ACCOUNT



IMPORTANT: THIS MUST BE FAXED TO WACHOVIA SPECIAL HANDLING CHARLOTTE, AT FAX # (800) 489-3612. ALL REQUESTS NOT SENT HERE WILL BE LIABLE FOR ANY SERVICE CHARGES INCURRED. BRANCHES MUST FORWARD THIS REQUEST TO THE ABOVE FAX NUMBER.

Attn: Special Handling Fax Desk (800) 489-3612

Date: _____

From: _____
Troop Leader Phone/fax: _____

Girl Scouts of Gateway Council, Inc. Troop # _____

Mailing Address: C/O _____

Must have 2 approving Signatures:

Approved by: _____

Approved by: _____

Title: _____

Title: _____

****Note To Troops****

This account should be opened by Special Handling Dept. of Wachovia Charlotte. Troops are responsible for NSF fees and SERVICE CHARGES due to misdirection of this form or for not properly maintaining the account. Upon receipt of this fax, an account will be opened for the above specified Troop, your confirmation of this new account will be checks and deposit slips mailed to your above specified mailing address within 12 business days.

*****FOR SPECIAL HANDLING USE ONLY*****

OPEN ACCOUNT IN COMPLIANCE WITH SPECIAL HANDLING PROCEDURES FOR GATEWAY.

At Completion of request mail signature card to:

Finance Department – Attn: CFO
Girl Scouts of Gateway Council, Inc.
1000 Shearer Street
Jacksonville, Fl 32205



WACHOVIA

GIRL SCOUTS OF GATEWAY COUNCIL, INC.

REQUEST TO CHANGE ADDRESS OR AUTHORIZED SIGNATURES



IMPORTANT: THIS MUST BE FAXED TO WACHOVIA SPECIAL HANDLING CHARLOTTE, AT FAX # (800) 489-3612. ALL REQUESTS NOT SENT HERE WILL BE LIABLE FOR ANY SERVICE CHARGES INCURRED. BRANCHES MUST FORWARD THIS REQUEST TO THE ABOVE FAX NUMBER.

Attn: Special Handling Fax Desk (800) 489-3612

Date: _____

From: _____ **Phone/fax:** _____
Troop Leader

Girl Scouts of Gateway Council, Inc. Troop # _____
Wachovia Account # _____

This form will not be processed without an account number

___ CHANGE OF ADDRESS

Old Address: _____ **New Address:** _____
Troop Leader/Treasurer C/O Troop Leader/Treasurer

___ CHANGE OF AUTHORIZED SIGNATURES

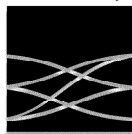
Approved by: _____ **Approved by:** _____
Title: _____ **Title:** _____

*****FOR SPECIAL HANDLING USE ONLY*****

At Completion of request mail signature card to:

**Finance Department – Attn: CFO
Girl Scouts of Gateway Council, Inc.
1000 Shearer Street
Jacksonville, Fl 32205**

Just an address change does not generate a signature card: Forward print out of ADI to Attn: Chief Financial Officer, at above address, for Council's records.



WACHOVIA

THIS FORM CAN NOT BE COMPLETED BY A BRANCH- THEY CAN FAX IT TO SPECIAL HANDLING



GIRL SCOUTS OF GATEWAY COUNCIL, INC.

REQUEST FOR REORDER OF CHECKS OR DEPOSIT SLIPS



IMPORTANT: THIS MUST BE FAXED TO WACHOVIA SPECIAL HANDLING CHARLOTTE, AT FAX # (800) 489-3612.

ALL REQUESTS NOT SENT HERE WILL BE LIABLE FOR ANY SERVICE CHARGES INCURRED. BRANCHES MUST FORWARD THIS REQUEST TO THE ABOVE FAX NUMBER.

Attn: Special Handling Fax Desk (800) 489-3612

Date: _____

From: _____ **Phone/fax:** _____
Troop Leader _____

Girl Scouts of Gateway Council, Inc. Troop # _____

Wachovia Account # _____

▶ *This form will not be processed without an account number* ◀

____ Reorder of Checks (50 Checks and 10 Slips) **\$6.00*** Code: Colonial Classic 50

____ Reorder Deposit Slips (Qty 100) **\$8.00*** Code D-W

*These prices are subject to change at any time without notification. These are the minimal order which can or will be placed.

This order will go to the current Troop address on file with Wachovia.

ATTN: There will be a charge incurred for this order of deposit slips and/or checks. These charges are not waived. Please use your statement to verify the charge amount. You should receive your order within 10 to 12 business days.

*******FOR SPECIAL HANDLING USE ONLY*******





Girl Scouts.

GIRL SCOUTS OF GATEWAY COUNCIL, INC.

1000 Shearer Street
Jacksonville, FL 32205
(904) 388-4653
800-347-2688

REMINDER: Banks will also require that you complete one of their signature cards with five original signatures.

TROOP BANK ACCOUNT AUTHORIZATION

TO:

NAME OF BANK

ADDRESS

CITY & ZIP CODE

The five undersigned Girl Scout adults are authorized to open a bank account in the name of:

GIRL SCOUTS OF GATEWAY COUNCIL, INC. TROOP # _____

NAME OF LEADER

SIGNATURE

ASSISTANT LEADER/TREASURER

SIGNATURE

ASSISTANT LEADER/TREASURER (OPTIONAL)

SIGNATURE

SERVICE UNIT MANAGER

SIGNATURE

MEMBERSHIP SPECIALIST

SIGNATURE

CHIEF FINANCIAL OFFICER

SIGNATURE

**ALL CHECKS DRAWN ON THIS ACCOUNT MUST HAVE
TWO OF THE ABOVE FIVE SIGNATURES.**

The bank will provide and require a W-9 form to be completed for your Troop Account. The Federal Identification Number (FIN) or Employer Identification Number (EIN) to be used is 59-0637857. **DO NOT USE YOUR PERSONAL SOCIAL SECURITY NUMBER.**

In the event the Troop disbands, all Troop funds shall be remitted to Girl Scouts of Gateway Council, 1000 Shearer Street, Jacksonville, FL 32205.

COUNCIL APPROVAL: (Service Unit manager, Membership Specialist, or Chief Financial Officer).

SIGNATURE

TITLE

DATE

Please send a copy of this form to your Membership Specialist after it is completed.

PRODUCT SALE PROGRAM ACTIVITIES

The Product Sale program activities in Girl Scouts of Gateway Council include the cookie sale and the fall sale programs. Each program event helps underwrite program opportunities such as camping, program center activities, financial assistance and training for adults and girls.

Product Sale programs provide the financial resources necessary for Girl Scouts of Gateway Council to extend membership to new girls, offer low or no cost programs to troops and individual girls, offer Classroom Girl Scouting during the school day to physically, mentally and emotionally impaired Girl Scouts, and much more.

While monies earned through Product Sale program activities are important to Girl Scouts of Gateway Council and our troops, the intangible benefits to our girls such as building self-confidence, learning the importance of teamwork, financial planning and budgeting skills, realizing the importance of personal responsibility and the value of hard work are equally important.

Through Product Sale programs, girls develop business skills such as goal setting, money management, customer service, and entrepreneurship. They also learn important lessons about teamwork and individual effort. They evaluate their progress toward their goals, adjust their plans, and learn to live within their budgets – important lifetime lessons for all our girls.

Council Product Sale program proceeds underwrite a significant amount of our support services, along with United Way dollars and contributions from corporate, civic and individual donors.

This combination of public support ensures our ability to train our leaders, maintain safe camps and facilities, develop program activities requested by members, and provide financial assistance to girls in need.

Girl Scouts of Gateway Council's Cookie Sale Program

Participation in our cookie program is voluntary for each girl and each troop. In 2008, seventy-nine percent (79%) of our Girl Scouts and ninety percent (90%) of Gateway Council troops eligible to participate chose to support our Cookie Sale Program. There are no quotas or penalties to a girl or troops not participating.

Girl Scouts of Gateway Council Fall Product Sale

The Fall Program is designed to provide an opportunity for troops to earn funds to help with expenses encountered early in the membership year. Additionally, the program materials, *Be A Reader* and *Address Adventures* are excellent activities for troops or groups (especially new troops) to use for weekly meeting activities.

Girl Scouts of Gateway Council and Ashdon Farms have a delicious line up of nuts and candy to sell to friends and family. Girls may also earn additional proceeds for their troop by filling out and returning QSP Step 2 Address Booklets.

The name and addresses provided in these booklets are used to send magazine subscription information directly to relatives, friends and neighbors whose names girls submit. This information is not used for any other purposes. It couldn't be easier!

Individual Girl Participation in Product Sales

Girls may participate individually if they are registered as individual members or in troops that do not participate in a council-sponsored product sale programs.

Training is provided for these individuals. Girls who participate individually receive recognitions, informational material, and support from volunteers and staff.

SUPPORT GIRL SCOUTS OF GATEWAY COUNCIL

The Board, staff and operational volunteers of Girl Scouts of Gateway Council are responsible for raising public support to fund the Girl Scout program in our 16-county area. The council solicits and receives gifts and grants from individuals, foundations, corporate donors, civic groups, United Ways and government sources. Adult volunteers are encouraged to accept contributions to Girl Scouts of Gateway Council, including employer matching grants or gifts that match volunteer hours, and to forward such contributions to the Jacksonville or Gainesville Service Centers for proper acknowledgement and receipting. These gifts will stay within the council and are not distributed to individual troops or groups. **The council does not solicit or accept gifts designated to individual troops or groups, or assist troops and service units in their efforts to secure funds restricted to troops or service units. This includes use of council letterhead, use of the council taxpayer ID number, or signature of council officers on forms or requests. Here's why:**

- The council is governed by an elected Board of Directors, who have fiscal responsibility for the council's budget. Donations and other council funds are spent according to the decisions of this board. The board does not have direct oversight of troop funds; therefore they do not accept gifts restricted to troops.
- Girl Scouts of Gateway Council, Inc., is a 501c3 not-for-profit organization, and as such, can receive tax-deductible gifts. Troops or groups within the council are not 501c3 organizations.
- If a donor requires a request on council letterhead, a copy of the council's tax-exempt letter, or other documentation that their gift is going to a 501c3 charitable organization, it is usually because the donor desires *or is required* to make gifts only to non-profit organizations, like Girl Scouts of Gateway Council.

GSUSA encourages each council to create practices regarding gift acceptance and to maintain such practices consistently. Gateway Council has decided

not to accept gifts restricted to individual troops, but rather to encourage donors to make contributions to the council. Gifts to the council support the Girl Scout program as a whole and are used to provide volunteer training, property maintenance, financial assistance to girls whose families have need, etc. throughout the 16 counties.

Listed below are additional ways to support the girls and program in Girl Scouts of Gateway Council.

SHARE

Show Her A Real Experience (SHARE) is a family giving campaign. It is a yearly appeal to every Girl Scout adult and family of a girl member for voluntary contributions. These contributions will help offset the cost of training, resources, and support for troop leaders, camps and equipment, financial assistance for girls in need, publications for girls and adults, and a wide variety of challenging activities and innovative programs for girls. SHARE donations can be made at any time during the year or included on the individual membership registration forms.

Women Of Distinction (Jacksonville) and **Women Who Make A Difference (Gainesville)** are major fundraising events honoring women in these two communities who exemplify the values of Girl Scouting. These fundraising events offer sponsorship opportunities as well as individual ticket sales.

Circle of Honor

Circle of Honor is a group of community donors who make a significant commitment to girls in Northeast Florida. Membership is reserved for individuals who make a personal gift of \$1,000 or more annually to Girl Scouts of Gateway Council. Annual contributions may be made at any time during the calendar year, at the convenience of the donor. A one-time gift may be made, or a pledge may be paid monthly or quarterly.

Matching Gifts

Matching gifts are an easy way to double or even triple your charitable contributions to Girl Scouts of Gateway Council and our commitment to building girls of courage, confidence and character who make the world a better place. Matching programs have been made part of many corporate giving initiatives both to extend the reach of corporate giving and to encourage employees to be actively involved in supporting their communities and non-profit organizations of their choice. To find out if your employer participates in a matching gift program or the guidelines to the program, contact your human resources or payroll department.

Juliette Gordon Low Society

As a member of the Juliette Gordon Low Society, you are a part of a group of special friends committed

to the future of the Girl Scout movement through Girl Scouts of Gateway Council. Become a member by making a planned gift or remembering Girl Scouts in your will. For further details, please contact our Development Department at (904) 421-3484.

In-Kind Donations

Donations of in-kind items and services enhance the quality programming Girl Scouts of Gateway Council offers girls. Some items might be collecting dust in your garage; others could be funded through a financial contribution. Examples of gifts include sofas and chairs for unit houses, water skis, western saddles and bridles, and Igloo coolers. In-kind gifts must be considered and accepted by the council before delivery. Please contact our Development Department at (904) 421-3484 to discuss a gift

MONEY-EARNING PROJECTS

Troop Money-Earning Projects

Girls' participation in money-earning projects or council sponsored product sales is based on the following:

- Voluntary participation
- An understanding and ability to interpret to others why the money is needed
- Correct business procedures
- Observance of local ordinances related to involvement of children in money-making activities
- Adherence to guidelines for personal protection
- Advance provision for safeguarding the money

Dues and council sponsored product sale proceeds finance Girl Scout troops/groups. A troop may need further money-earning opportunities in addition to these sources. Please refer to *Safety Wise* for guidelines regarding appropriate money-earning activities.

Troop money-earning refers to activities planned and carried out by girls and adults, in partnership, to earn money for the troop treasury, following a planned budget.

Girl Scout Daisies and Girl Scout Brownies should not participate in troop money-earning projects beyond council product sales.

Girl Scout Juniors and Cadettes, Seniors, and Ambassadors should be encouraged to earn money through projects such as a play, car wash, garage sale, bake sale, or a dinner prepared and served to a community group.

Money Earnings Projects should follow in accordance with these guidelines:

- The project should be part of ongoing troop activities that the girls have planned. The amount to be raised should be determined by a previously prepared troop budget.
- Approval must be secured before requesting use of a site or ordering supplies.
- Each girl's participation must be voluntary. Permission must be obtained from parents and guardians.
- The girls must be trained, directed and supervised by responsible adults.
- Information and guidelines for money-earning by girls working on Silver or Gold Awards can be found in the same resource booklets.
- Girls should wear their Girl Scout uniform or other Girl Scout identification, such as their membership pin, while participating in a fund raising event.
- The money-earning opportunity should be a learning experience and a valuable program activity for girls.
- Monies raised must stay with the troop and may not be divided among the girls or set aside in separate girl accounts.
- Refer to *Safety Wise* for additional information on money earning projects and program standards.
- Girls may not earn money for other organizations. However, girls may contribute a portion of their troop treasury to organizations or projects they consider worthwhile (for example, local or international community-service organizations or environmental projects).
- Girls should be encouraged to designate a portion of their troop treasury for the annual membership dues of all girl troop members. This enables girls to pay membership dues while lessening the potential burden to individual members.

The troop must submit a Money-Earning Application (sample is in this section) to the Service Unit Manager at least sixty (60) days prior to the activity and before contact(s) are made. The following considerations will affect approval of the application:

1. The troop must have a current finance report on file.
2. The project should be suitable to the ages and abilities of the girls.

Consideration for approval will be based on the following:

- Determine if the application is complete and turned in prior to making contact with a potential donor.
- Determine if the requested approval is consistent with the principles established for the Girl Scout organization.
- When girls will be involved in the proposed money-earning activity, determine if their support role is consistent with GSUSA standard guidelines.
- Identify how the service unit will benefit from the proposed money-earning effort.
- Determine if there is any conflict with other Council fund-raising initiatives within a three month time frame. For example, direct mail campaigns planned or conducted board member solicitations scheduled at corporations, grant submissions to organizations, etc.
- Determine if the activity is with a reputable source in the community and within the council's jurisdiction.

All troops will submit the Troop Money-Earning Evaluation form within 2 weeks after project completion to the Service Unit Manager and Membership Specialist.

HOW TROOPS FINANCE GIRL PROGRAM

Pages 26 – 29 in Safety Wise offer additional information and guidance on budgeting, setting and collecting troop dues, girl progression in handling troop finances, age appropriate considerations for troop money earning projects and when it is age appropriate to consider saving money in a troop treasury beyond one membership year towards special projects.

Girl Scout adults should be mindful of the opportunity to teach good financial habits that managing troop funds allows. Girls should be involved in decisions regarding their troop treasury as is age appropriate. Developing a yearly budget, including estimates of income and expenses, along with conversation regarding choices of how to spend troop funds is an essential element of a Girl Scout troop experience. “Earning your own way” is a concept which inspired the Girl Scout cookie sale, first introduced in an early version of Leader Magazine under the title “How to be a Self Sufficient Troop”.

Leaders may need to help girl’s families become aware of the opportunities to encourage personal responsibility and commitment to team goals that remembering to bring troop dues to meetings or participation in the annual cookie sale provides.

Financial Assistance is available to help families pay for Girl Scout activity fees not paid in full by troop funds. Troops should attempt to share the cost (a portion paid by troop funds and a portion paid by families) of activities or use troops funds to pay the full cost of events, field trips, and overnights in most instances.

Troop Income

Other than dues, Girl Scout Daisies through Girl Scout Ambassadors have additional income opportunities from the Fall Product Sale and Cookie Sale. Significant service projects or extended trips may require additional funds. Please refer to Safety Wise when considering the need for additional money earning to support planned troop activities. Generally, additional money earning activities must be voluntary, girl planned and implemented, may not endorse a brand product and require approval of the Service Unit Manager in advance (see sample form page). Program Standards 28 and 29 in Safety Wise (pages 74 – 75) and Gateway Council Policies effecting Operational Volunteers offer additional

guidance when considering Money Earning Activities.

In some instances, a troop may benefit from another organization’s sponsorship, donation, grant or gift in-kind, which supplements the troop’s funds. Please refer to definitions listed on the chart on the following page regarding these kinds of financial support. This chart outlines the age-appropriateness of a troop accepting various kinds and various levels of this type of financial support, as well as what approval is required prior to accepting these gifts.

There are restrictions to dollar amounts troops may receive from other organizations. Your Service Unit Manager will assist troops with opportunities to benefit from sponsorships, donations, grants or gifts in-kind above the levels indicated in order to assure troops receive additional guidance to appropriately budget for and expend such funds. Please note that the council **does not solicit or accept** financial contributions for individual troops or groups within the council. Volunteers may not use council letterhead or the council’s federal tax ID number to request gifts to troops or groups. This includes matching gifts from employers and employers’ gifts that reward volunteer hours. Troops and groups may accept donations according to the guidelines; however, the donors should be informed that their gifts **will not** be receipted or acknowledged by the council.

Stewardship and Accounting of Troop Funds

Please refer to the Financial Policies section found in the VRG for additional information and guidance regarding troop/service unit finances and troop money earning.

As is age-appropriate, girls should be involved in recording, tracking and reporting troop funds. All troops with more than \$100 on hand on a regular basis and all troops participating in Fall Product sales and Cookie Sales must have a troop bank account. Refer to page 85 for information on opening a troop bank account.

Troops are encouraged to share information about troop's funds with girls and families on a regular basis. A troop treasury report should be an agenda item during troop business and be included in troop newsletters.

All troops are required to submit a troop finance report to the Service Unit Manager by January 15th and June 15th. The finance report is accompanied by a copy of the latest bank statement. Troops do not need to submit receipts, but should keep receipts until the end of the membership in which the finance report was submitted.

Troop checks require two signatures for all transactions. This ensures that more than one adult in the troop agrees to the expenditure. If a check is written for petty cash, the leader should retain receipts and an account of how the funds for that check were spent. Checks signed to reimburse troop volunteers should not be signed by the person the check is made payable to, but by two of the other signatures on the account.

All funds deposited into a troop account are the property of the troop and never become the property of an individual. Cash and items representing the value of cash (gift cards for example or admission to an activity other than during a troop function) are not given to individual troop members.

When troops are planning special projects which require significant money earning activities, (as would be appropriate for Girl Scout Cadettes, Seniors, and Ambassadors age) troops may account for the funds earned based on each individual girl's participation in money earning efforts. For

example, a troop that holds a car wash may allot funds earned by girls who participated in the car wash differently than girls who do not participate. In this instance, fees paid with troop funds for special projects may be different for some girls based on their participation in troop money earning efforts and some girls may be required to pay a larger portion of fees personally. Any amount required for an individual girl's participation in such a special project about the average amount for all the girls participating will not be considered for financial assistance. Prior approval from your Service Unit Manager for special activities which may appropriately employ this type of troop accounting is required. Troops may not account for money earning activities based on individual participation without this prior approval.

When considering trips which require more than a troop could reasonably be expected to earn in one membership year, there should be discussion as to how a troop will finance regular on-going troop program and save funds for special projects. Girl Scout Daisy and Brownie Troops should not consolidate trips or projects requiring multi-year funding.

GUIDELINES AT A GLANCE

Scout Level	Money-Earning (Girls)	Sponsorships, Donations, Grants (Adults)	Gifts-in-Kind
Daisy	No, per Safety Wise Standard 29.	Up to a total of \$400 per year, with not more than \$200 from any one donor. (More may be allowable with prior approval by Service Unit Manager.)	Girl Scout troops/groups may receive gift-in-kind donations (i.e. door prizes, etc.) not to exceed \$200 per item.
Brownie	Council-sponsored product sale programs only.	Up to a total of \$400 per year, with not more than \$200 from any one donor. (More may be allowable with prior approval by Service Unit Manager.)	Girl Scout troops/groups may receive gift-in-kind donations (i.e. door prizes, etc.) not to exceed \$200 per item.
Junior	Yes, additional activities allowed based on the progression model, with prior approval from the SUM and Membership Specialist.	Up to a total of \$400 per year, with not more than \$200 from any one donor. (More may be allowable with prior approval by Service Unit Manager.)	Girl Scout troops/groups may receive gift-in-kind donations (i.e. door prizes, etc.) not to exceed \$200 per item.
Older Girls 11 – 14	Multiple with prior approval from the SUM and Membership Specialist.	Up to a total of \$400 per year, with not more than \$200 from any one donor. (More may be allowable with prior approval by Service Unit Manager.)	Girl Scout troops/groups may receive gift-in-kind donations (i.e. door prizes, etc.) not to exceed \$200 per item.
Older Girls 14 - 17	Multiple with prior approval from the SUM and Membership Specialist.	Up to a total of \$400 per year, with not more than \$200 from any one donor. (More may be allowable with prior approval by Service Unit Manager.)	Girl Scout troops/groups may receive gift-in-kind donations (i.e. door prizes, etc.) not to exceed \$200 per item.



Girl Scouts
Where Girls Grow Strong

TROOP MONEY-EARNING APPLICATION

For approval to conduct a money-earning project

Submit to your Service Unit Manager at least 60 days prior to the project.

Service Unit: _____ Troop # _____ Age Level: _____ Date: _____

Leader's Name: _____ Phone: _____

Name of Money-Earning project: _____

◆ Location: _____ Date: _____ Time: _____

Describe how funds earned will be used: _____

◆ Anticipated Money-Earned: _____

◆ Will the entire troop participate in this project? Yes _____ No _____ if not, why? _____

Did the troop participate or plan to participate in the Fall Product sale? Yes _____ No _____

Amount earned, if applicable, from the Fall Product Sale: \$ _____

Did the troop participate or plan to participate in the Cookie Sale? Yes _____ No _____

Amount earned, if applicable, from Cookies: \$ _____

Please attach a copy of the troop budget.

We agree to adhere to Program Standards #28 and #29, outlined in *Safety-Wise* and *GSUSA*, along with *GSUSA and Girl Scouts of Gateway Council, Inc. Policies Relating to Operational Volunteers and Troops/Groups*.

Leader's Signature: _____ Treasurer's Signature: _____

Approved/Not Approved by: _____ and _____
(circle one) (Service Unit Manager) (Membership Specialist)

Date: _____

Reason if not approved: _____

Submit all three copies to Service Unit Manager
White: Service Unit Manager, Yellow: Membership Specialist, Pink: Returned to Leader



Girl Scouts®
Where Girls Grow Strong™

TROOP MONEY-EARNING EVALUATION

Please submit this form to Service Unit Manager within 2 weeks after money-earning project is completed.

Service Unit: _____ Troop #: _____ Age Level: _____ Date: _____

Volunteer completing the form: _____ Title: _____ Phone: _____

Leader's Name: _____ Phone: _____

Name of project: _____ Location: _____

Time of project: _____ Number of girls participating: _____

Total money collected: \$ _____ – Total Expenses: \$ _____ = Total money earned: \$ _____

Did the girls participate in an evaluation after the project was completed? Yes _____ No _____

What did the girls believe to be most effective? _____

What did the girls believe could have been changed? _____

Would the girls recommend this project to other troops? Yes _____ No _____

If not, why? _____

Was an individual or business especially helpful in this process? _____

How did you recognize those efforts? _____

Please list anything else you feel would be beneficial for Girl Scouts of Gateway Council to know regarding this project.

