

GIRL SCOUTS OF MONTEREY BAY

**FINANCIAL GUIDELINES
FOR SERVICE UNIT/OTHER GROUPS**

Service Units may require funds for operation

The Girl Scouts of Monterey Bay is ultimately responsible for safeguarding all Girl Scout money, which is public money, including service units, groups and any other funds within its jurisdiction. Major items of equipment owned by service units are also the ultimate responsibility of the Council.

Each service unit/group develops and administers its budget and is required to keep accurate records of its finances and to make reports.

FINANCIAL PROCEDURES

Bank Account

Funds should be safeguarded in a bank account. The account should be held in the name of Girl Scouts of Monterey Bay, Service Unit #_____. **The Girl Scout Tax I.D. # is 94-1567162** (or specific name of group)

Three registered adults should be authorized to sign checks drawn on the bank account. Two signatures are required to draw any check on the account.

The bank card for authorized signatures needs to be kept up-to-date, with membership directors being informed of all changes as they occur. It is advised that the individuals whose signatures are on the account be unrelated.

Budget and Finances Reports

Service Units and/or groups are required to complete a proposed yearly budget, due in August to their staff advisor.

Annual inventory and finance reports are due October 10 to the Membership Development Director, or as the outgoing service unit manager completes her term and leaves office in May/June.

Services Provided by Council

Audio Visual Equipment (films, filmstrips, cassettes)	Accounting/Auditing	Activity Guides/Camp Folders/ Summer Activity Brochure
Council Program Events	Financial Assistance	Recognition Support/Information
Agendas/Mailing	Materials for Service Unit teams	Liability Insurance
Outreach Services	Toll Free 800 number	Staff Support
Library	Legal Fees/Insurance	Meeting Space/Program Facilities
Pin&Badge Resale Service	Program/ Camp Equipment	Program Center
Printing/Mailing Services for Service Teams	Public Relations and Publicity	Recruitment Planning and materials
Tri-Trails/Program Notes/ S.U.M. Newsletter Trainers Newsletter	Volunteer personnel record keeping	Training

Services NOT Provided by the Council

The following services are most appropriately supported by the volunteers or by a fund raising activity - childcare, recognitions, cost of fund raising and refreshments.

Other Source of Funds

If there are other expenses which a Service Unit/Group feels appropriate or desirable, funds may be obtained from activities involving adults registered within the District, or Service Unit personnel, in activities such as uniform exchange, door prizes at Service Unit meetings, dime-a-dip luncheons, etc., without filing a Fund Raising Application.

Funds from disbanded troops may be used to restart a troop, apportioned to other troops if girls are placed with ongoing troops or after one year used as financial aide to troops.

Unsolicited gifts or payment for community services rendered may be received by the group or Service Unit and must be accounted for. (Direct solicitation cannot be made - see Fund Raising below.)

Good planning and budgeting is encouraged for events so that neither an excess or deficit occurs.

Fund Raising

Service Units or groups must have public appeals approved:

Service Unit or group submits application to the Membership Development Director for approval in advance of incurring any expense for the event.

If fund raising activities are needed, please follow the procedures listed below:

1. Fund raising activities may not be scheduled during
 - Cookie Sales
 - Mag/Nut Programs
2. A budget must be prepared and a plan made for any fund raising activity.
3. Fund raising request must be approved at least one month before activity is scheduled (and definitely before any product for resale is ordered or expenses are incurred).
4. Be aware with certain activities, sales tax is applicable.
5. Food sales should be conducted according to regulations of the local Department of Public Health.
6. Groups must comply with local ordinances concerning fund raising. Check your local Police department or City Hall.
7. Fund raising events should not exceed three weeks.
8. All fund raising methods employed by Girl Scout groups must be in keeping with the principles for which the organization stands.
9. Permission to endorse commercial products or services, or to give endorsement of such by implication must be obtained from Girl Scouts of Monterey Bay and shall be granted only when such endorsement is in keeping with Girl Scout principles and activities. Requests and inquiries shall be made through the Development/Communications Director at the Council Service Center.
10. Evaluate fund raising and report to membership director within two weeks of the end of activity. (Use Form #223)
11. Girl Scout troops (groups or service units) cannot solicit or be directly involved in fund raising projects for other organizations. (Safety Wise, Standard #33)

12. Mandatory assessment of troops or individuals is not appropriate.
13. Girl Scout troops (groups or service units) may not engage in direct solicitations of cash from businesses, individuals, or service clubs without prior approval from Girl Scouts of Monterey Bay. Please contact the Membership Director representative from your area.
14. Engage in fund raising events involving the business community and service clubs without prior approval from Girl Scouts of Monterey Bay. Please contact the Membership Director representative from your area.

Accounting Systems

Service Units and other groups are encouraged to set up a workable recording system for income and expenditures.

The Service Unit Manager is encouraged to delegate the financial record keeping to the treasurer of the service unit, to be handled in a thrifty and business-like manner.

Each time a bank statement is received, it should be reconciled.

All columns in the bookkeeping system should be totaled and dated for the time interval covered by the bank statement. The expense column should be cross-totaled.

Record keeping and reconciling are simple if all cash is deposited in the bank and all expenses are paid by check.

To reconcile the bank statement with the bookkeeping system, add the bank balance figure from the previous bank statement and the total income from the current interval. That figure should agree with the bank balance of the current bank statement, taking into consideration any outstanding checks.

If cash income is spent for expenses without going through the bank account, the notation "cash" should be made with every such transaction, both income and expense. Then the cash transactions can be reconciled separately and so noted in the bookkeeping system.

Divided Service Units

If a service unit divides, all assets should be apportioned between the new service unit treasuries on a pro rata basis, subject to direction/approval of the Membership Development Director.