

## **Service Unit Finance Director Manual**

Thank you for accepting the position of Service Unit Finance Director.

The policies and procedures of Girl Scouts of Utah (GSU) are established to protect our non-profit 501(c)(3) organization status, chartered by the Girl Scouts of the USA (GSUSA) and bound by IRS guidelines for non-profit organizations and Utah state laws for non-profits.

As a volunteer for Girl Scouts of Utah, you will have access to adult and girl member personal information. You are responsible for safeguarding this information. It should not be shared or used for any purpose that is not related to your volunteer duties. Because the primary concern at Girl Scouts is the health and safety of the girls and adults we serve, the release and distribution of any Girl Scout membership list to a Girl Scout council or non-Girl Scout entity, or release of any data or information on Girl Scout members, is prohibited except upon approval by Girl Scouts of the United States of America.

The Finance Director volunteer position requires management, dedication, and the acceptance of GSU and GSUSA policies and procedures. Finance Directors are also required to follow *Safety-Wise*, the *Volunteer Resource Guide*, *Volunteer Essentials* and the *Blue Book of Basic Documents*.

The Service Unit Finance Director will report to the Service Unit Director (SUD) and be supported by the Girl Services Director (GSD), your staff liaison.

There are six volunteer positions on the Service Unit team:

- Service Unit Director (SUD)
- Service Unit Bud (SUD-Bud)
- Service Unit Finance Director
- Service Unit Event Director
- Service Unit Registrar
- Service Unit Cookie Manager (SUCM)

A complete description of these volunteer positions can be found in the *Service Unit Position Manual*. Please contact your GSD for any clarification.

### **Service Unit Accounts**

It's important for our organization to be financially transparent. Each of us, no matter what our title or job description, is responsible for safeguarding the reputation of Girl Scouts for years to come.

The Service Unit should maintain two separate bank accounts, one for Service Unit administration and the other for girl programming/events. (It is acceptable

to also have a separate account just for day camp.) The Service Unit should **not** have more than three bank accounts.

The Service Unit receives funds in various ways. GSU now gives the Service Unit three cents for every box of cookies sold in the unit for administrative purposes. GSU also gives two cents per box of cookies sold in the unit to every Service Unit who hosts a council-sponsored event during the membership year. These funds are issued in September following that year's cookie sale. Service Units are not required to host a council-sponsored event but are encouraged to do so to become eligible for these funds.

An automatic deposit of all earned funds will be placed in the administrative account in September. A notice of deposit will be sent to the SUD and Finance Director. The Finance Director will verify this deposit. If the Service Unit receives the full five cents per box of cookies, the Finance Director is responsible for verifying the deposit and placing two-thirds of the money into the event account and the balance in the administrative account.

Service Unit Finance Directors are accountable for managing accounts and ensuring that money is being used to further Service Unit efforts to recruit and retain troops in the geographic area.

Service Unit funds in excess of \$50 must be placed in a checking or savings account under the name "Girl Scouts of Utah \_\_\_\_\_ Service Unit." The council identification number (87-0221612) must be used, not a personal Social Security number. The account must have two signatures, not of the same family or household. GSU recommends that the two co-signers on the Service Unit administrative account are the SUD and Finance Director. As the Finance Director, you are responsible for overseeing the bank account and completing the financial reports on each account.

### **Service Unit Administrative Account**

The Service Unit administrative account should be used for all administrative needs of the Service Unit. These needs include refreshments, the printing of agendas, postage, and other costs. These costs are the responsibility of the Service Unit and should be paid by proper administration of this account.

### **Service Unit Event Account**

The Service Unit should maintain a separate account for Service Unit events. This account is used for all girl programs. Any costs related to girl events or programming should be handled through the Service Unit event account.

Each event can be managed with a starting and ending balance. Profits from events should be used for girl programming. The Finance Director is the co-

signer of the event account with the Event Director, day camp director, or SUD. Some Service Units may assign a different volunteer to plan and carry out each event, resulting in many different event planners. The Service Unit Finance Director should work out event finances with each planner.

The Finance Director should know what the beginning and ending balances for each event are and be able to report those numbers to the Service Unit. The Finance Director should also be able to report how the money was used for girls.

The Event Director is responsible for submitting a financial report for each event that is hosted in the Service Unit. The Finance Director is responsible for reviewing the reports and making sure they correctly balance. These processes are in place to protect our adult volunteers.

### **Day Camp Account**

Day camp finances may be considered a Service Unit event and can easily run through the event account. However, some Service Units have established a day camp account and may choose to keep that account separate from the event account. If the Service Unit chooses to have a day camp account, the day camp director will be responsible for funds and is required to submit the day camp financial report directly to the Service Unit Finance Director for final review and signature before it is sent to the council staff GSD.

The Service Unit Finance Director should be the co-signer on the day camp account.

### **Annual Financial Reports**

The Finance Director is responsible for reviewing and keeping the following financial reports on file within the Service Unit:

- Service Unit Administrative Account Report
- Service Unit Event Financial Reports (reports for **each** event)
- Service Unit Day Camp Financial Report

An annual Service Unit financial report must be filed at the Council Resource Center (CRC) in Salt Lake City by September 30 with a copy of the most recent bank statement. If requested, cancelled checks must also be submitted. The financial report must be signed by the Service Unit Finance Director and the SUD and sent to the GSD.

### **Troop Financial Accountability**

GSU is responsible for ensuring that troop/group leaders follow council policies regarding troop finance. These policies are in place to safeguard the Girl Scout reputation and to protect the integrity of girl and adult members. The Service

Unit Finance Director is responsible for communicating financial guidelines and rules to members of the Service Unit.

Troop leaders are accountable for managing troop financial accounts and ensuring that money is being used to further the Girl Scout troop experience fairly for all participants.

Leaders are financially responsible to the council for any product they order or accept on consignment from the council.

### **Troop Bank Account**

Money raised, earned, or received by a Girl Scout troop becomes the property of the troop and is not the property of any individual troop member.

Any adult volunteer who accepts the responsibility of handling troop money must complete a volunteer application, be registered as an adult member of GSUSA, and complete a GSU authorization form and criminal background check. The adult who oversees the troop finances and bank account is held legally responsible for its proper use and safekeeping.

The Finance Director should work closely with troop leaders to properly set up and close accounts when the troop divides or disbands. Be sure to work with your GSD if a troop divides. Some girls may choose to not continue participating in Girl Scouting, but that doesn't mean all members will do the same. Troop money follows girls who plan to stay involved and is sent to their new troops.

If a troop disbands and there are funds left over, the Finance Director should inform the GSD so proper procedures can be followed to close these accounts. Disbanded troop funds are held by GSU in the name of the troop for a period of one year. If the troop is reactivated during that time period, the funds will be returned to the troop. Unclaimed funds at the end of one year will be used for girl assistance in the council Outreach Program.

### **Troop Fund Requirements:**

Troop funds exceeding \$50 must be placed in a checking or savings account in the name of "Girl Scouts of Utah Troop # \_\_\_\_\_." When a troop savings or checking account is opened, the council identification number (87-0221612) must be used, not a personal Social Security number. Credit cards may not be used on troop or Service Unit accounts, but debit cards may be used. The account must have two signatures, not of the same family or household. Only one signature is required at the point of purchase. Each financial transaction receipt and monthly bank statement must accompany the financial report and be signed by both account signatories. Both signatures are required on the annual financial report submitted to the GSD.

Every new bank account must be reported on a "Troop Statement of Account Set-Up" form (#02-0020). The Finance Director should keep an original copy of the completed form for each troop and submit a copy of this form to GSU on behalf of all troops in the Service Unit. This form indicates if the troop has established an account and provides the needed information regarding such accounts. When a new troop opens an account, GSU requires two to four people to sign the signature card at the bank. Carefully maintained troop financial records protect and support leaders who safeguard troop funds for girls.

Through girl planning, the troop should determine how it wants to use funds to further the Girl Scout experience.

### **Troop Money-Earning Projects**

The Service Unit Finance Director gives written permission to troops for money-earning projects. You are the one who signs off on the project and gives a copy of the form to your GSD for record retention purposes. Remember to follow all *Safety-Wise* guidelines, as well as policies in the *Volunteer Resource Guide*, when approving a troop money-earning project. Please note: If a troop is involved in any food-related activity, it must have a food handler's permit. Bake sales are not allowed. Refer to the *Volunteer Resource Guide* regarding endorsements. When in doubt, talk with your GSD.

Troop money-earning projects may not be conducted solely for the benefit of individual girls, individual adults, or other organizations. Troop members must have a clear understanding of how the money-earning project benefits their growth and development as defined by the Girl Scout Mission. Girls must be able to explain these benefits during the approval process with the Service Unit.

The annual Cookie Program is a great activity for Girl Scouts. It not only provides girls new skills, the chance to team build, and a sense of personal accomplishment, it also helps support troop programming. The annual Cookie Program is considered a troop money-earning project.

Girl Scout Daisies and Brownies may participate in the Cookie Program as a troop money-earning project. Girl Scout Daisies and Brownies may not participate in any troop-money earning projects other than the Cookie Program.

Girl Scout Juniors, Cadettes, Seniors, and Ambassadors may participate in a maximum of two annual money-earning projects in addition to the Cookie Program. Troops may earn money in the process of completing badge, patch, or interest projects and for troop travel and other girl development programs and goals. Written permission for any troop money-earning project must be secured from the Finance Director at least two weeks before the project occurs. No

money-earning projects may be conducted during the council Girl Scout Cookie Program from scheduled order-taking through delivery time. (Note: Recycling is considered to be a service project, not a money-earning project.)

Written parental permission must be received by the troop facilitator before girls participate in a money-earning project. Individual girl participation in money-earning projects is voluntary. If troop adults hold a money-earning project for the benefit of the Girl Scout troop, the project will be considered a troop money-earning project and must follow all council money-earning policies. Money-earning projects may be conducted only when there is a need for such funds for a specific program activity. Money-earning projects must meet Utah state laws. Games of chance (raffles, bingo, card games, direct solicitation for cash, or the endorsement/sale of a non-Girl Scout commercial product) are not permitted.

### **Troop Sponsorship**

A relationship may exist between a troop and an organization or institution under a troop sponsorship agreement. Troops are encouraged to find sponsors as there are many willing companies who love to support today's girls. A signed "Girl Scouts of Utah Sponsorship Agreement" form (#06-0007) is required. Troop sponsors are encouraged to provide meeting places, supplies, handbooks, volunteers, etc. If troop sponsorship involves financial support, the donation must be used for troop program and entered on the troop's annual finance report.

In an effort to properly thank the generous supporters of Girl Scouting and abide by IRS standards, **any** donation to a troop of \$250 or greater must be received by the council on behalf of the troop. GSU will acknowledge the tax-deductible contribution of the donor for tax purposes and forward the **entire** donation to the troop [IRS Section 180(f) (8)]. **Troops MUST NOT cash checks from sponsors.** This is very important because the troop is **not** the entity with non-profit status. The 501(c)(3) IRS determination letter classifies the council, not a troop, as the "charitable institution." Service Units, troops, or groups within the council are not classified in this category and do not use the council's 501(c)(3) letter as generated by the IRS except for council-sponsored events (including council-sponsored day camps).

Troops are encouraged to formally thank sponsors for any and all gifts, regardless of the amount or resources donated, with a letter from the girls and leaders. A copy of the letter should be sent to the GSU Development and Alumni Relations department for record retention purposes.

### **Troop Annual Financial Report**

Troop leaders are responsible for completing and turning in a troop financial report at the end of each membership year (on or before September 30). This

report is submitted to the Service Unit Finance Director who will send a copy to the GSD. Troop leaders are required to submit this form annually, whether or not they are returning as a facilitator. GSU will provide the Finance Director with a list of leaders in the Service Unit. Leaders whose report is not on file at GSU will receive a notice the first week of November.

Troop leaders must account for all troop income and expenses. Receipt books are provided by GSU to all leaders with re-registration materials each spring. If troops need more booklets, they may get them from the Service Unit Finance Director.

The "Troop Annual Financial Report" (#02-0021) is created in both Microsoft Word and Excel formats and is included in these training materials. Troop leaders can download the form directly from the GSU web site, [www.gsutah.org](http://www.gsutah.org). If troop accountants or leaders choose to use other finance-tracking software programs and can print a form that provides the same kind of information, they may attach that report directly to the form instead of transferring the information to the Girl Scout form.

The annual financial report is kept by the troop treasurer or facilitator and is a complete account of all income of the troop (such as money from product sales proceeds and troop dues) and expenses of the troop (such as snacks, patches, equipment, transportation costs, events, and membership payments). Troops should be prepared to produce original receipts, cancelled checks, bank statements, and any other back-up documentation for the report. Receipts need to be available for one calendar year following the submission of the report.

Each September, GSU sends a letter to every troop facilitator, along with a hard copy of the annual financial report, as a reminder to complete the report. GSU shares with each troop facilitator the amount of troop profit earned during the Cookie Program (shown by our records). This information is helpful, as it needs to be included on the troop's annual financial report.

### **Troop Budgeting**

By using the girl-led process, troop members are able to determine how to budget for their journey and the activities they want to pursue.

GSU has designed a new troop budgeting tool so that budget discussions happen with and involve girls. This Excel spreadsheet walks girls and adults through the entire troop budgeting process, from income through expense and purposeful planning. This tool can be downloaded from the GSU web site. A new course called Money 101 is also a great place to learn more about troop budgeting and financial responsibility. Dates for this training are listed in *Adult Education* publication.

## **A Culture of Philanthropy at Girl Scouts of Utah**

### **What is philanthropy?**

Philanthropy means “loving people”:

- 1: Good will to fellow men; especially, active effort to promote human welfare.
- 2: a. A philanthropic act or gift;  
b. An organization distributing or supported by philanthropic funds.

### **What impacts philanthropy?**

- Councils that embrace high performance
- Shared values
- Meeting mutual goals
- You

### **Financial Gifts Made to Girl Scouts of Utah**

All donations to GSU are used to support the Girl Scout Program in our council. All income, including corporate, foundation, and individual donations to GSU (this includes the GSU Family Campaign), makes it possible to underwrite and support the activities of each girl and adult member.

### **Service Unit Family Campaign Participation**

All adult members of Girl Scouts, including community partners from foundations and corporations, are asked to give a financial gift to Girl Scouting each year. This transfer of values gives each donor a piece of the success of the Girl Scout organization.

Service Unit adults are encouraged to raise funds during the year to benefit Girl Scouting. Each Service Unit is asked to set a goal at the beginning of the membership year. Some ways Service Units meet their goals include participation in H.U.G.S (Help Us Grow Strong), Service Unit fundraising events, or other donations from the Service Unit community of members. (Remember, all fundraising is done by adults.)

The **H.U.G.S. (Help Us Grow Strong)** program is a fundraising tool to provide opportunities for the Service Unit to contribute to the Family Campaign without doing a special event. At the bottom of the GSUSA membership registration form there is a space to make a donation. Your membership registration of \$12 goes to GSUSA for your membership, but any additional amount is kept in our council and used for girl program.

**Fundraising events** are specifically designed to bring in gifts to help fund the Girl Scout Program. These funds must be adult-generated, and are not the responsibility of girls. The “Fundraising by Service Unit Request Form” (#06-

0002) should be filled out and sent to GSU six weeks before the event. The "Fundraising Financial Report" (#06-0003) should be submitted following Service Unit fundraising activities.

**Direct cash solicitation** is permitted only for the Girl Scouts of Utah Family Campaign (with the approval of the Director of Development and Alumni Relations) and is used to solicit specific potential donors.

To make your pledge, return the "Service Unit Family Campaign Commitment" form located at the back of this manual. Set your goal using your commitment to the Girl Scout Mission as your guide. Discuss ways the Service Unit can help the Girl Scout Movement in Utah through the gift.

**Steps to success for Girl Scouts of Utah and the Family Campaign:**

1. Set a goal with your Service Unit team.
2. Fill out and return the appropriate form by the end of November.
3. Make a plan to achieve your Family Campaign commitment.
4. Know you made a difference in the lives of girls across Utah and be honored at Team Jam next year.

**Reserved For Contact by DARD List**

Organizations and individuals on the Reserved for Contact by DARD list provide support for Girl Scouting on a statewide level. Their impact is much stronger because they support activities and programs that reach all girls and volunteers in our council jurisdiction. Almost all of the foundations and corporations on this list require a complex proposal process, as well as reports on the use of their donations. Through conversations and deliberations with volunteers like you, it has been determined that the Development and Alumni Relations department is the best entity for making contact and requesting support from the following individuals and organizations.

**Organizations**

American Express

The Association of Junior Leagues International, Inc.

Bennion Jewelers

CCI Mechanical, Inc.

Chevron Texaco Corporation

The Church of Jesus Christ of Latter-Day Saints Foundation

Coca-Cola Bottlers Foundation  
Energy Solutions Environmental Foundation  
Fieldstone Foundation  
Franklin Covey  
The Homestead Resort  
Intermountain Health Care  
Irwin Union Bank  
Jetblue Airways  
JP Morgan Chase  
Kennecott Utah Copper  
Key Bank  
LHM Charities  
Little Brownie Bakers  
Merit Medical Inc.  
Morgan Jewelers  
Morgan Stanley Bank  
Mutual of America  
O.C. Tanner Company  
Overstock.com  
Questar Corporation  
Qwest  
Professional Insurance Exchange  
Recreational Equipment Inc. (REI) #81  
Regence Blue Cross Blue Shield of Utah  
Rocky Mountain Power  
Smith's Food & Drug Centers  
Southwest Airlines  
Town Club  
Trustco  
UBS Bank USA  
Union Pacific Foundation  
United Health Care Of Utah  
United Parcel Service  
US Bank  
US Foodservice  
Utah Elks Association  
Utah Jazz  
Utah Power  
Wells Fargo  
XMission  
Zions First National Bank

**Individuals**

Bruce Bastian

Patrick Byrne  
Spencer Eccles  
Nancy and Clark Giles  
Girl Scouts of Utah Board of Directors  
Fred Lampropoulos  
Janet Lawson

If you have any questions regarding this information, please contact your GSD.

Meanwhile, if through your extensive presence in the community you encounter any of these individuals and/or organizations, please be sure to thank them for their support of Girl Scouting.

## **FORMS**

### Form #

GSU 02-0020	Troop Bank Account Set-Up
GSU 02-0021	Troop Annual Financial Report
GSU 02-0099	Council Sponsored Event Financial Report
GSU 02-0004	Service Unit Annual Financial Report
GSU 06-0002	Fundraising By Service Unit Request
GSU 06-0003	Service Unit Fundraising Financial Report
GSU 06-0006	In Kind Donation Receipt
GSU 06-0007	Girl Scouts of Utah Sponsorship Agreement
GSU 06-0008	Family Campaign Form*****