

# Section V

## Money Management

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### TABLE OF CONTENTS

Introduction .....	Sect. V - 3
Progression in Handling Troop Finances .....	Sect. V - 3
A Few Simple Rules for Adults .....	Sect. V - 4
How Do Troops Get Money? .....	Sect. V - 4
To Whom Troop Money Belongs .....	Sect. V - 4
Accumulating Large Amounts of Money for the Future .....	Sect. V - 4
Communicating With Parents .....	Sect. V - 5
Raising Money for Other Organizations .....	Sect. V - 5
Troop Budgeting .....	Sect. V - 5
Fall Product Sale .....	Sect. V - 6
Girl Scout Cookie Sale .....	Sect. V - 7
Juliettes and Product Sales .....	Sect. V - 7
Money Management for Product Sales .....	Sect. V - 7
Using the Council Depository Account for Product Sales Only .....	Sect. V - 7
Using the Council Depository Account for Membership Registration & GIFTs for Girls Only .....	Sect. V - 8
Debt Policy and Procedures .....	Sect. V - 8
Troop Bank Accounts .....	Sect. V - 9
Financial Assistance Guidelines .....	Sect. V - 10
Sponsorship of Girl Scout Troops .....	Sect. V - 10
Money-Earning Projects .....	Sect. V - 11
Troop/Group Finance Report Guidelines .....	Sect. V - 13
Money Earning Project Suggestions .....	Sect. V - 15
Money Management and Older Girl Scout Troops .....	Sect. V - 15
Hot Group Money-Earning Ideas .....	Sect. V - 16
Some Frequently Asked Questions On Money .....	Sect. V - 17
Scholarships for Graduating Girl Scout Gold Award Recipients .....	Sect. V - 18
Guidelines for Handling Discrepancies in Troop Funds .....	Sect. V - 19
Troop Money Management and Changes in Leadership .....	Sect. V - 19
Service Unit Account Guidelines .....	Sect. V - 20
Service Unit Finance Report Guidelines .....	Sect. V - 20
Service Unit Manager End-of-Year Report on Troop Financial Status .....	Sect. V - 20
How is Money-Earning Different from Fund Raising? .....	Sect. V - 21
GIFTs for Girls .....	Sect. V - 21
Coupons .....	Sect. V - 22
Donations to Troops .....	Sect. V - 22
Acknowledging a Contribution .....	Sect. V - 23
Fund Raising Policies and Standards, Girl Scouts of the USA .....	Sect. V - 23
GSUSA Program Standards .....	Sect. V - 24
Citrus Council Policies and Standards .....	Sect. V - 24
Appendix .....	Sect. V - 25

Date	Revision	Page
8/28/2008	Troop_Notebook_Section_V_MMG_v1a contains the following change: <ul style="list-style-type: none"><li data-bbox="298 275 850 310">• Table of Contents page numbers corrected</li></ul>	1

## INTRODUCTION

Girl Scouts of the USA developed new materials and added clarification to several of the checkpoints in **Safety-Wise 2000**. In an effort to provide uniformity and to come in line with GSUSA and **Safety-Wise 2000** policies, standards and guidelines, the *Money Management Guide* was designed as a reference tool that may be used by girls and adults in troop/groups and service units in their efforts in managing Girl Scout funds. Throughout this section the term troop or group applies to a gathering of girls and to girls registered individually. Terms used in this section are the same as those used in **Safety-Wise 2000** in an effort to eliminate confusion. A glossary is provided in the APPENDIX.

Managing troop funds is a very serious task and should not be taken lightly. Pay special attention to the procedures put forth in this guide. There are serious consequences for not turning in paperwork or debts to the council.

All of the forms you need are available to be downloaded on the Girl Scouts of Citrus Council web site [http://www.citrus-gs.org/GSCC\\_Forms.aspx](http://www.citrus-gs.org/GSCC_Forms.aspx).

### Money-Earning

Money-earning projects are planned and carried out entirely by the girls and parents of a Girl Scout troop/group. "Money-Earning" involves the GIRLS.

### Fund Raising

Fund raising is the responsibility of adults. Fund raising involves techniques to appeal to the public to contribute funds to support the program and activities of the organization. It often relates to short-term needs and is only part of a fund development plan (*Safety-Wise 2000*, p 153). Girl Scouts of Citrus Council always has looked to the "small group of thoughtful, committed citizens" to help us to be our best.

## Progression in Handling Troop Finances

Handling money especially when it belongs to other people, is a serious business. The leader is ultimately responsible for sound money management in a troop. The troop leader needs to share the responsibility with girls in keeping with their age and experience. This is how girls grow and learn proper money management.

### **Girl Scout Daisy (Grades K-1)**

- Parents, guardians or troop sponsors contribute

to the cost of troop activities.

- Girls may pay dues; leader handles money and keeps records.
- Girls begin to learn about setting goals and may participate in council-sponsored product sales.
- Leader handles troop budgeting.

### **Girl Scout Brownie (Grades 2-3)**

- Girls may pay dues; leader handles money and keeps records.
- Girls discuss cost of supplies needed for activities.
- Girls learn to set goals and participate in council-sponsored product sales.
- Leader handles troop budgeting.

### **Girl Scout Junior (Grades 4-5)**

- Girls and leader decide on the amount of dues. Dues are collected in patrols and recorded by troop treasurer.
- Girls budget for short-term needs on basis of plans and income from dues.
- Girls set goals and participate in council-sponsored product sales.
- Leader retains overall responsibility for long-term budget and records.

### **Girl Scout Cadette (Grades 6-8)**

### **Girl Scout Senior (Grades 9-10)**

### **Girl Scout Ambassador (Grades 11-12)**

- Girls estimate costs based on plans; girls determine amount of dues and money-earning projects.
- Girl Scout Cadettes carry out short-term plans in relation to budget and keep financial records under leader's direction.
- Girl Scout Seniors and Ambassadors plan and administer long-term troop budget, account for funds, carry out money-earning projects with advice from leader as needed.
- Girls set goals and participate in council-sponsored product sales.

Source: *Safety-Wise*, 2000, p. 27

## A FEW SIMPLE RULES FOR ADULTS

- **Do** put the money in a safe place, such as a bank.
- **Do** keep records of troop income and expenses.
- **Do** get and keep receipts for troop expenditures.
- **Do** give written receipts for money received.
- **Do** have more than one adult knowledgeable about the troop's money – where it comes from and where it goes.
- **Do** keep the parents informed about the troop's

income and expenses.

- **Do** turn in the Troop/Group Finance Report as required by the council.
- **Do NOT** mix troop money with your personal money.
- **Do NOT** “loan” money to the troop by spending personal money and paying yourself back.
- **Do NOT** “borrow” troop money for any reason.
- **Do NOT** write troop checks to yourself.

## HOW DO TROOPS GET MONEY?

Troops should be as self-supporting as possible. The goal is for the troop to earn money enough to pay for anticipated program activities, without resorting to asking for money from parents.

- **Troop Dues** – A small amount of money girls contribute to the troop each time the troop meets. Girls and parents help decide how much they can afford and agree on setting the amount. Usually 50¢ to \$2.00 per meeting. *Safety-Wise*, p. 26
- **Council Sponsored Fall Product Sale (QSP and Chocolate and Nuts)** – The Fall Product Sale is made up of the **QSP Family and Friends Magazine renewal and subscription program** from Reader’s Digest Association and the **Chocolate and Nuts**. This sale takes place in September or October. Troops retain a portion of the proceeds from the sale of chocolate and nuts as determined by the Citrus Council Board of Directors. Participation in either portion of the Fall Product Sale is voluntary. The decision to participate in the sale is made by the girl and her parents or guardian. Details of this sale are explored further in the “TROOP BUDGETING” section.
- **Council Sponsored Girl Scout Cookie Sale** – The Cookie Sale held in January and February is an important part of Girl Scouting. Not only does it fund programs and activities, but it teaches girls important life skills such as learning to set goals, handling money responsibly, greeting the public and answering questions, and following through with a commitment. The wonderful thing about the Girl Scout Cookie Sale is that it raises critically needed funds in a way that provides girls with a positive experience that develops character and skills.

All proceeds from the Cookie Sale remain right here in Girl Scouts of Citrus Council. The board of directors decides how the funds are spent. Some of the Council activities and pro-

jects that are funded by the Cookie Sale include girl programs and trainings, training for adult volunteers, financial aid and facility and property maintenance. Troops earn a portion of the proceeds. Details of this sale are explored further in the “TROOP BUDGETING” section.

- **Money-earning Projects** – These are special projects the troop develops to earn additional money for a specific major program goal/activity not just to increase the troop’s treasury. More guidelines and procedures for carrying out a money-earning project are discussed in the section “MONEY-EARNING PROJECTS”. Participation in the council sponsored Fall Product Sale is recommended. **Participation in the council sponsored Cookie Sale is required.** Service unit approval is required for money earning projects.

## TO WHOM TROOP MONEY BELONGS

**Money earned by or donated to the troop becomes the property of the troop. It does not belong to individual girls or parents/guardians.**

Troop money should be used to equally benefit the troop as a whole, not individuals. **Keeping records to show how much each girl or family earns or contributes is not appropriate.** Girls should be taught that they all must do their best to help the troop earn enough money to do what they want to do. Standard 28 – *Safety-Wise*, p.74

**Girls should not be singled out for praise or for blame for how much money they earn for the troop.** All girls will not perform or achieve equally alike. Receiving less troop program if she is not the best cookie seller, or if her parents/guardians do not give her permission to participate in every money-earning opportunity due to illness or other personal circumstances should not penalize a girl.

Girls also need to learn that some activities may not be within the means of the troop’s budget. Learning to manage on available money is an important life skill.

## ACCUMULATING LARGE AMOUNTS OF MONEY FOR THE FUTURE

It is unwise to accumulate large amounts of money for future activities. Girls should receive the best program that the troop can afford each year. Be very careful about saving money for activities several years away. In this mobile society, girls move or drop out continuously. If current troop program is hindered

in order to save money for the future, these girls do not receive the full benefits of Girl Scouting now. On the other hand, it is entirely appropriate to save some money to be used to reregister the troop for the next year, and to carry the troop through the fall.

## COMMUNICATING WITH PARENTS

Parents/guardians have a right to know what happens to troop money. Set up a system (news-letter, financial report, regular parents' meeting) to keep them informed about how troop money is being used. **You are required to provide parents with a copy of the troop/group finance report each time it is required by council.** Troop financial records should be open for parental inspection at all times. This is another reason for accurate record keeping.

Parents/guardians also need to know that once money is received into the troop treasury, it no longer belongs to individual girls. Troop money cannot be divided among the girls for personal use. If a girl drops out of the troop, she may not take money with her.

## RAISING MONEY FOR OTHER ORGANIZATIONS

**Girl Scouts may not raise money for other organizations.** However, girls may contribute a portion of the troop treasury to organizations or projects they consider worthwhile, such as local or international community service organizations or environmental projects.

Girl Scouts, in their Girl Scout capacities, may not solicit money for other organizations. Girl Members may support other organizations only through service projects. Some examples of suitable service projects to support other organizations include:

- Stuffing envelopes
  - Delivering informational pamphlets to businesses
  - Helping organize and catalog books for a library book sale
  - Serving as aides
  - Providing record keeping assistance
  - Providing flag ceremonies for banquets
- Standard 33 – *Safety-Wise*, p. 76

## TROOP BUDGETING

A budget is a plan for spending money based on the amount of money you have to spend. Just as a

budget is crucial to a smooth-running household, a troop budget is crucial to a smooth-running troop. Girls at any age level can learn about budgeting and its benefits, Girl Scout troops should be self-supporting as much as possible. If plans need to be changed because the troop “can’t afford it,” leaders will have a good opportunity to help girls think of other ways to do the same thing or figure out “what else we can do to accomplish the same purpose” without tapping into the “parent bank”.

The age, ability and experience of the girls will determine, as always, the amount of responsibility they can assume. The youngest Girl Scout can be informed about “our troop treasury” and can be given the opportunity to make choices.

Girls may be encouraged to designate a portion of their troop/group treasury to be used for annual membership dues for the members. Standard 28 – *Safety-Wise*, p. 74

## FUNDAMENTAL STEPS

1. Discuss with the girls what the troop wants to do for the year, keeping in mind that troop funds must cover all needed activities and events.
  - a. What does the troop want to do?
  - b. What will cost money?
2. Discuss what things the troop will need money for besides activities?
  - a. Pins, patches, recognitions
  - b. Ceremonies
  - c. Service Projects
  - d. Thank-yous
  - e. Parties
3. Estimate costs and compute a grand total.
4. Discuss alternatives:
  - a. What can the troop do that will not cost money?
  - b. What can the troop do to save money or cut costs?
  - c. Where will the money come from?
  - d. Where will it be spent?
  - e. What will the girls' dues cover?
  - f. Does the troop have any funds carried over from last year?
5. Decide on the amount of dues to be paid and how often.

50¢ to \$2.00 per meeting is the preferred limits according to *Safety-Wise 2000*, p. 26 .
6. Set goals for council-sponsored product sales
  - a. Fall Product Sale – What is our sale

- goal?
  - b. Cookie Sale – What is our sale goal?
  - c. Will the troop earn enough from these sales to cover the anticipated expenses?
  - d. If the troop will earn enough, go to step 8
  - e. If there will be a shortfall, go to step 7.
7. Discuss money-earning projects:
    - a. Check *Safety-Wise* for policies concerning money-earning
    - b. Choose projects that are appropriate to the age-level
  8. Develop plans to carry out the troop activities and/or money-earning projects. Make sure expenses do not exceed income. Proceed with plans.

The Troop Budget Worksheet\_v1a will assist the troop in getting started with this process.

## FALL PRODUCT SALE

The Fall Product Sale in Citrus Council is made up of two parts:

1. QSP “Friends and Family” Magazine renewal and subscription program from Reader’s Digest Association
2. Chocolate and nut sale

Troops/Groups may participate in either part or both. The girls should be given the option to decide. Participation is voluntary. Participation in at least one portion of the Fall Product Sale is suggested as a pre-requisite for obtaining approval of future money-earning projects. **Girl Scout Daisy troops will be allowed to sell products beginning with the Fall Product Sale in 2008. Materials provided by GSUSA for Daisies focus on engaging girls in selling to friends (including neighbors) and family.**

The Fall Product Sale is usually held in September or October. Council determines specific dates. This sale was placed in the fall when troops/groups are looking for extra “start-up” funds. Council establishes the procedures for the sale and training is provided for the troop leader and product sale chair.

### QSP:

Troops/groups who participate in this portion are asked to get magazine renewals or subscriptions from friends and family members only. There should be no door-to-door solicitation. Troops/Groups are also asked to submit one address booklet of at least ten names and addresses of persons personally known by the girls. Magazine renewal and subscription infor-

mation then will be sent to those individuals in the mail. Troops earn a percentage of each subscription they sell and money for each address booklet they submit. The board of directors establishes the percentage incentive.

“Be A Reader” and “Address Adventurer” activity material is included with the QSP portion of the sale. Troops do not have to participate in QSP to do the “Be A Reader” activities. Participation patches for “Be A Reader” and “Address Adventurer” are available in the Council Shop.

Details on the sale are provided at the Council Fall Product training for the Service Unit Fall Product Chair. The Service Unit Fall Product Chair trains the troops in their service unit.

### Chocolate and Nut Sale:

Troops who participate in this portion of the fall product sale are asked to sell Chocolate and Nuts to the general public. Troops take pre-orders for the chocolate and nuts. They may sell door-to-door, to family and friends or at established chocolate and nut sale shops/booths.

Troops earn a set amount for each piece they sell. The board of directors determines the cost of the chocolate and nuts and the profit the troop receives from the sale. Participation patches may be purchased at the Council Shop.

### Troop Fall Product Chair:

Each troop/group should have a Troop Fall Product Chair who is recruited and appointed by the troop leader. The fall product chair is responsible for the management of the troop’s participation in the sale. She/he is also responsible for training the girls in the troop/group in the procedures of the sale. The fall product chair and troop leader are expected to attend the service unit sale training each year to be updated on the changes in products, sale procedures and paperwork. They also learn about the cost of the items and the current troop incentives that are available. The fall product chair is responsible for all orders and reports that must be turned in regarding the sale. The troop leader should work closely with the fall product chair to ensure a successful sale.

The troop fall product chair must be a registered Girl Scout and have a current Adult *Application/Consent*, a background check and a signed Troop Fall Product Chair Position Agreement on file with the service unit manager.

## GIRL SCOUT COOKIE SALE

The cookie sale is an integral part of Girl Scout Leadership Experience focusing on financial literacy. Not only does it fund programs and activities, but girls learn to set goals, budget, plan, market to others, work as a team, and many other life skills necessary for a successful sale activity. All not-for-profit organizations must invest time and energy in fund raising. The wonderful thing about the Girl Scout Cookie Sale is that it raises critically needed funds in a way that provides girls with a positive experience that develops character and skills.

All profit from the cookie sale remains here in Citrus Council. A portion of the selling price of a package of Girl Scout cookies goes toward the actual cost of the cookies and other costs of the sale such as incentives. The rest goes toward programs and services to benefit girls and to the support of individual troops. The board of directors decides how the funds are spent and what portion each troop can earn. Some of the council activities and projects that are funded by the cookie sale include facility and property maintenance, financial aid, and training for adult volunteers and girl programs, such as math and technology activities and outdoor activities.

Troops/groups are encouraged to approach friends, family members and neighbors to obtain orders for cookies or at established cookie sale shops/booths. They may go door-to-door as long as they abide by the established safety procedures and policies of the council. **Girl Scout Daisy troops will sell cookies beginning with the Cookie Sale in 2009. Materials provided by GSUSA for Daisies focus on engaging girls in selling to friends (including neighbors) and family.**

Troops will earn money for each box of Girl Scout Cookies they sell. Girls receive incentives based on the number of boxes sold individually.

Participation in the Girl Scout Cookie sale is a prerequisite for obtaining approval of future money-earning projects. Girl Scout Daisies do not participate in other money-earning projects.

### Troop Cookie Chair

As with the fall product sale, the troop should have a cookie chair who is recruited and appointed by the troop leader. The cookie sale chair is responsible for training the troop in the products and sale procedures. The troop cookie chair and troop leader should attend the annual sale training provided by the service unit cookie chair. Here they receive informa-

tion on the sale product changes, costs, paperwork, banking and incentives. They are also instructed in the safety policies and procedures of the council.

The troop cookie chair must be a registered Girl Scout and have a current Adult Application/Consent, a completed background check and a signed Troop Cookie Chair Position Agreement on file with the service unit manager.

## JULIETTES AND PRODUCT SALES

“Juliettes” who are a Girl Scout Daisy, Brownie, Junior or Cadette may participate in all Girl Scouts of Citrus Council product sales. The service unit manager/membership marketing manager will be responsible for partnering “Juliettes” with another troop of the same age level or younger for product sales. The sale is handled the same as any other girl in the troop. The money earned from the “Juliettes” sales stays with the troop she was partnered with for the sale.

“Juliettes” who are Girl Scout Seniors or Ambassadors may participate in all Girl Scouts of Citrus Council's product sales and receive the products directly from the council Product Sale Director. All monies received from a Girl Scout Senior or Ambassador “Juliettes” sale are forwarded to the council Product Sale Director. “Juliettes” are eligible for recognitions on the same basis as any other girl member and her efforts will be counted in the total troop sale.

## MONEY MANAGEMENT FOR PRODUCT SALES

It is required that all troop and service unit product chairs be registered and have a successfully completed background check. Product sale chairs will be held responsible for the products and money that comes in and out of the troop. Troop leaders should work closely with these chairs to ensure a successful sale.

## USING THE COUNCIL DEPOSITORY ACCOUNT FOR PRODUCT SALES ONLY

1. Citrus Council maintains a depository account at Bank of America (BOA) to receive deposits from troops for council's portion of cookie sale, nuts/chocolate sale, and QSP sale proceeds.
2. Citrus Council maintains the GIFTs for Girls donation and Membership dues account at Bank of America. The money received for membership

dues will be deposited by GSCC Finance Department and the money will be designated to be used for transfers of membership registration dues to GSUSA only.

- When working on Product sales activities make deposits often, daily if necessary, during periods of high volume activities. Council will provide additional deposit slips upon request. Frequent deposits lessen the likelihood of cash thefts and “lost” monies.
  - Troops should not accept personal checks from individuals for deposit into Troop bank accounts, as Council cannot guarantee nor reimburse Troops for bounced checks deposited to Troop bank accounts.
3. The troops will receive deposit slips for **Fall Product Sale and the Cookie Sale only**.

## USING THE COUNCIL DEPOSITORY ACCOUNT FOR MEMBERSHIP REGISTRATION AND GIFTS FOR GIRLS

1. The troop will receive a membership deposit envelope. The troop leader will use this envelope to give registrations and payment for membership dues/GIFTS for Girls to their service unit registrar. The SU Registrar should verify the registrations and money are correct and then give the envelope to their membership marketing manager. No membership registrations will be made directly to BOA. Each membership deposit envelope will be verified and processed by GSCC Finance Department.
2. GSUSA membership registration forms allow members the convenience of contributing to Girl Scouting as they pay for their membership. A single check/payment can be made by a Girl Scout family to pay for both. Example: The Smith family can write a check for \$50 to cover a girl and adult registration (\$10 each person) and a \$30 contribution to Girl Scouting and will be reconciled on the Membership Dues Summary.
3. All checks accepted and deposited on behalf of Citrus Council should be made payable to Girl Scouts of Citrus Council (GSCC) and must include Maker’s Name, Complete Physical Residence (Street) Address, Telephone Number – Including Area Code (imprinted or legibly written on face of each check at the point of sale). The physical residence address cannot contain a P.O. Box and must include a City, State, and Zip Code.

Temporary checks and checks lacking imprinted information should never be accepted. It is the troop’s responsibility to indicate the Troop # and activity on the reference line or back of check (example: Troop 1111/cookies).

4. The person who prepares the membership deposit envelope is responsible for seeing that the total amount of money and the total registrations/GIFTS for Girls is complete and accurate.

## DEBT POLICY AND PROCEDURES

### Bad Check Procedure

To better serve our membership, GSCC has outsourced the processing of bad checks to CheckCare – a full-service check verification, check guarantee and check recovery company. This change to our debt procedures eases the increasing administrative burden of processing bad checks and, most importantly, ensures a consistent, timely and proven method of collections.

Any checks returned by our bank as NSF (insufficient funds), account closed, refer to maker, etc. will be immediately forwarded to CheckCare for processing. CheckCare will have full authority to contact the check writer for collection on the bad check and to charge collection fees to the check writer as allowed under current state law. GSCC will no longer attempt redeposit of bad checks and will no longer contact check writers seeking resolution.

As a reminder, all checks accepted and deposited on behalf of GSCC should include name, residence address (no P.O. Boxes), phone number with area code and driver’s license number. Temporary checks and checks lacking imprinted information should **never** be accepted. If possible, use the reference line to list the troop number and activity (example: Troop 1111/ calendars).

Citrus Council appreciates your support of our new Bad Check Procedure and welcomes any questions/ feedback you may have. We believe the new procedure best serves the girls by allowing us greater administrative resources to aid membership and program. For more information, contact the GSCC Finance Department at (407) 896-4475, (800) 367-3906.

## **GSCC Debt Policy**

Accuracy of reporting is the responsibility of the volunteer. Any outstanding verifiable debt owed to Girl Scouts of Citrus Council, Inc. beyond 30 days will be pursued to the full extent of the law. A person owing a debt to GSCC for more than 30 days will be removed immediately from any adult volunteer position currently held. Only if the debt is paid in full, may the individual be considered for a volunteer position. A debt is any money owed to GSCC. Examples may include monies for registration, Girl Scout cookie or fall product sale, camp registration, shop purchases, or any returned checks.

## **TROOP BANK ACCOUNTS**

Each troop with a balance of over \$100 in the treasury should have a bank account – either savings or checking. Troops should locate a bank that offers no-fee accounts for non-profit organizations. These are usually commercial accounts. It is recommended that there be four persons with authorized signatures for each account; the troop leader, two registered authorized adults from the troop (or an authorized girl, if it is a Girl Scout Senior or Ambassador troop) and one service team member. It is recommended that there be two signatures on all troop checks.

GSUSA recommends that all Girl Scout bank accounts in the Council jurisdiction be opened under the Council's name and tax ID number by corporate resolution. Consequently volunteers must provide their social security number to be signers on accounts. The accounts will need to be "In care of", the adult volunteer working with the troop statements and should be sent to their home address and not the Council.

GSUSA strongly discourages the Council from getting separate Tax ID numbers for the service unit or troop bank accounts since they are still owned by the Council and would have to comply with separate IRS reporting requirements. The Council should not access the funds of any troop as long as the troop or group is functioning according to GSCC policies and procedures but may close the account if a troop or a group has disbanded and the signers are no longer available.

## **DEBIT CARDS**

GSUSA recommends the use of Debit Cards and or ACH transfers to facilitate future online registration

process for membership and activities through the Council Enterprise System (CES). Only Debit cards will be issued for troop leaders/co leaders. No Credit Cards will be authorized since no borrowing money is allowed for service unit or troop accounts.

Presently we have two banks who offer the opportunities to troops to open an account without having service charges or annual fees.

## **CHANGE AN EXISTING ACCOUNT WITH BANK OF AMERICA OR SUN TRUST**

- Call or e-mail your request to the Finance Manager at GSCC (finance@citrus-gs.org)
- Make sure you include the bank and your account number
- Necessary paperwork will be returned to you for appropriate signatures
- Return the completed signature card to the Finance Manager at GSCC. GSCC will then send the card to the appropriate bank on your behalf.

## **OPEN A NEW ACCOUNT WITH BANK OF AMERICA OR SUN TRUST**

- Call or e-mail your request to the Finance Manager at GSCC (finance@citrus-gs.org) include the following:
  - 1) your troop number
  - 2) your service unit
  - 3) the legal names of the signers to be shown on the account
  - 4) address to which the account will be mailed
- Complete the signature card and obtain the signatures for the adults allowed as signers on the account.
- Return the completed signature card to the Finance Manager at GSCC. GSCC will then send the card to the appropriate bank on your behalf.

Bank of America or SunTrust Bank will issue the checking account and debit card if requested and mail to address provided.

Troop accounts should be opened under the following name:

**Girl Scouts of Citrus Council, Inc.,  
Troop \_\_\_\_\_**

The account address should be the address of the troop leader.  
Girl Scouts of Citrus Council Taxpayer Identification Number is: 59-0696293.

## FINANCIAL ASSISTANCE GUIDELINES

Financial assistance will be granted regardless of race, color, ethnicity, creed, national origin, religion or socio-economic status.

Dues, cookie and fall product profits should cover everything the troop plans for the year including Girl Scout Membership pins/stars, recognitions, activities and field trips. Field trips could be partially paid for by parents/guardians, but should be kept to a minimum, as a result of good budgeting.

Uniforms, insignia and books are the responsibility of the parent/guardian.

The girl member can pay dues either weekly, monthly, quarterly or in a lump sum. If collected in a lump sum, parents/guardians should be given the opportunity to pay this amount in installments. Parents/Guardians should be told what dues will cover.

Financial assistance for adults is limited to council-sponsored training events, community adult development opportunities or GSUSA sponsored training events that will benefit the troop. Assistance will not be given to cover the cost of uniforms.

**When girl members determine the cost of an activity where adult participation is necessary, expenses should be budgeted into the total cost of the activity and thus the cost per girl is created.**

Possible costs could be the following: admission fees, site fees, transportation, food, etc.

### **The Council's Philosophy of Financial Assistance is that:**

The Girl Scout program is designed to be an affordable program for all girls. All efforts should be made by the troop (with girl planning) to provide programming that is funded through cookie and fall product profits; other approved money-earning projects and reasonable support from families. All monies earned by the troop should be shared equally among all the girls and not divided into individual "shares."

The program should show a growth progression that is age appropriate and costs should reflect this. For example, Girl Scout Daisy troops should be considerably less expensive than Girl Scout Senior or Ambassador troops.

Girl planning includes budgeting and making decisions on what activities the troop can participate in because of the troop's ability to fund the proposed activity.

Financial assistance should be applied for when all other sources of funding for an individual girl have been exhausted. An effort needs to be made to ensure that girls have an opportunity to participate even though their family cannot or chooses not to financially support the girl in this program.

### **Guidelines for Financial Assistance:**

1. Aid will be granted only to currently active registered Girl Scouts.
2. The Girl Scout and her family will be expected to pay a portion of the total expense.
3. Dollar amount of aid granted is based both on apparent need and the availability of funds.
4. Request must be made on Financial Assistance for Membership Dues\_v3a for registration only for girls or adults; Financial Assistance for Troop/Group Expenses\_v1 or Financial Assistance for Adult Events\_v1.
5. Assistance is non-transferable and not redeemable for cash.
6. Events that will be considered for assistance are:
  - All Girl Scouts-sponsored activities/events and camps on a council-wide, national or international level
  - All GSUSA-sponsored destinations listed on the GSUSA website or other material published by the national organization
  - Service unit events
  - Resident and day camp programs
7. GSUSA national membership fees.
8. Girl Scout events, adult educational and training opportunities that benefit the troop.

## SPONSORSHIP OF GIRL SCOUT TROOPS

The girls and the support of local organizations, businesses and residents, link Girl Scouting to the community through service. The sponsorship of troops adds another dimension to this support and establishes a relationship that enhances the experience of the girls. A sponsor is frequently the key to extending Girl Scouting in all areas or to the stability and continuity of the troop.

### **What Girl Scouts do for a Sponsor includes:**

- Keeping the sponsor informed of troop activities and including the sponsor in appropriate activities

- Recognizing and publicizing the sponsor's contribution to the troop
- Rendering service (other than fund raising) to the sponsoring group
- Keeping the meeting place clean and caring for the facilities provided

#### **What the Sponsor does for the Girl Scout includes:**

- Appointing a liaison member to serve on the troop committee
- Publicizing the activities of the Girl Scout troop to its employees or members
- Offering a meeting place, equipment, financial assistance or service
- Asking members to share hobbies and special interests with the Girl Scout troop when requested by the troop leader
- Suggesting service projects that the troop can do
- Recommending volunteers for Girl Scouting
- Joining in social activities as invited by the troop

Service team members should be prepared to assist troop leaders and troop committee chairs in seeking a troop sponsor. These seven steps will assist you in finding troop sponsors.

- Making a list of potential sponsors
- Prioritizing the list
- Determining the best approach
- Setting a date and preparing for the meeting
- Making the presentation
- Following up
- Signing the agreement and presenting the certificate

The sponsorship agreement\_v2 should be signed in triplicate. One copy is for the sponsor, one copy is for the troop and a copy is given to the service unit manager to be mailed to the Council Service Center, Attn: Community Relations. Sponsors will be added to the distribution list of the electronic newsletter, E-Views that is sent to Girl Scout adults, parents and community partners. At this time a sponsorship certificate\_v1 suitable for framing is given to the troop leader for presentation to the sponsor.

## **MONEY-EARNING PROJECTS**

Many activities that girls want to do cost money. They need to be aware of this when they plan troop activities. Part of learning how to be responsible and resourceful is being able to make decisions about what can be done and what is really not possible.

When troop dues, donations and the product sales are not enough to fund troop program activities, troops may want to do money-earning projects. Council permission from the service unit manager is required to carry out money-earning projects. See *Safety-Wise*, pp. 29, 50, 74-77 and 153.

#### **Consider These Factors**

- 1. The troop must follow Girl Scouts of Citrus Council policies and procedures regarding participation in the Fall Product Sale and Cookie Sale and the submission of the Troop/ Group Finance Report.**
- 2. The planned money-earning project must follow GSUSA and Citrus Council policies, standards and procedures.**
  - A troop should have participated in the council cookie sale before seeking council permission. (Citrus Council Policy)
  - Participation in the previous fall product sale is recommended.
  - Council approval must be obtained before starting the project. (Standard 29, *Safety-Wise*, p. 74)
  - Money-earning activities should be age-appropriate. (Standard 29, *Safety-Wise*, p. 74)
  - Money earned in the name of Girl Scouts must be used for Girl Scouting. It does not become the property of individual girls or parents. (Standard 30, *Safety-Wise*, p. 75)
  - Money cannot be solicited for other organizations. (Standard 28, *Safety-Wise*, p. 74)
  - Parental permission must be obtained for participation (Standard 28, *Safety-Wise*, p. 74)
  - Girl/adult ratios must be met. (Standard 30, *Safety-Wise*, p. 75)
  - No edible commercial products may be sold other than Girl Scout cookies or the chocolate and nuts from the Fall Product sale. (Standard 29, *Safety-Wise*, p. 74)
  - No commercial products except council-sponsored products may be sold. (Standard 29, *Safety-Wise*, p. 74)
  - No games of chance (including raffles) may be offered. (Standard 29, *Safety-Wise*, p. 74)
  - Girl Scout troop money-earning activities should be held at times when the activity does not conflict with any council-sponsored product sales (fall product and cookie sales). (Citrus Council Policy)
  - If the money-earning activity is held in the fall, the activity should target general community and individuals and NOT corporate, small business or employee groups during United Way workplace campaign times. Troops must participate in the annual cookie sale to

be eligible to take part in any other money-earning activity. (Citrus Council policy) Participation in money-earning projects is voluntary. (Standard 28, *Safety-Wise*, p. 74)

3. **There should be a definite money need for specific troop program.**
4. **The money should be earned in a timely way.** Troops are discouraged from accumulating large amounts of money for activities far in the future. The girls who earn it should use troop money. (Standard 29, *Safety-Wise*, p. 74)
5. **The money-earning project should be good Girl Scout troop program.** (*Safety-Wise*, p.29)
  - How much time will it take?
  - What new skills, knowledge, or values will the girls gain?
  - Has enough time been allowed so that the girls can plan the project themselves?
  - Is the project within the girl's abilities to plan and carry out (age appropriate)?
6. **Your project will give the community a picture of Girl Scouting.** Consider how many projects are being conducted in the same community. Too many projects create a perception that Girl Scouts are always asking the community for money.
7. **It is inappropriate to do a money-earning project which involves working for a business.** Care must be taken to protect girls from exploitation by businesses that may want to use the girls as a cheap source of labor.
8. **As with all Girl Scout activities parents are needed to give support.** When girls are very young, parents play a larger role in carrying out program plans, but as the girls get older, parents take a smaller role. With Girl Scout Cadettes, Seniors and Ambassadors money-earning projects should be planned and carried out entirely by the girls. Parents definitely should not earn the money themselves.
9. **Girls and adults may not post notices on the Internet to sell Girl Scout cookies or other products from council-sponsored product sales.**
10. **Money-earning activities may not be conducted on the Internet.** (Standard 29, *Safety-Wise*, p. 74)
11. **Money-earning activities that are NOT appropriate for Girl Scout projects are:** (*Safety-Wise*, p. 29)

- Sale of commercial products other than those offered during council-sponsored sales
- Product demonstration parties (These include Avon, Mary Kay, Princess House, Magic Chef, Tupperware, etc.)
- Raffles
- Drawings
- Games of Chance
- Door-to-door solicitation for cash
- Adult fund-raising on behalf of troops
- Direct solicitation for cash

**12. Health and safety factors should be considered.** (*Safety-Wise*, p. 131)

- Is the location safe for the sale?
- Are restroom facilities available?
- Is shade/shelter available?

**13. The proposed money-earning project should be in compliance with state and local laws and ordinances regulating sales by minors and handling of food.** (*Safety-Wise*, p. 29)

**Procedures for Money-earning Projects**

1. At least 45 days prior to the date of the money-earning event, the troop leader should submit the Money-Earning Project Application\_v1 and a copy of the Budget Worksheet\_v1a to the service unit manager for approval. (Recycling projects do not need approval.)
2. Prior to the date of the proposed project, the service unit manager will review the request and base approval on the following:
  - The troop has submitted its annual Troop/ Group Finance Report.
  - The information contained on the request form is complete.
  - The project complies with Girl Scouts of the USA finance policies and standards.
  - The project complies with Girl Scouts of Citrus Council finance policies, standards and procedures.
  - The proposed money-earning project is appropriate.
  - The amount to be raised is reasonable.
  - The troop budget justifies the need for the additional monies to be earned.
  - The program activity to be financed through the project is appropriate for the girls.
  - A troop must have participated in the Girl Scout cookie sale.
3. The approval or denial of the money-earning request will be returned to the troop leader at least 30 days prior to scheduled date. If the request is denied, the reason for denial will be stated. Firm

commitments should not be made until permission has been granted for the project.

4. Written parent/guardian permission for the girl to participate in the project must be obtained.
5. Troops must identify the money-earning project as "Conducted by Troop #\_\_\_\_\_ of Girl Scouts of Citrus Council".
6. Within 30 days of the completion of the money-earning project the Money-Earning Project Report\_v1 is due to the service unit manager.

## TROOP/GROUP FINANCE REPORT GUIDELINES

1. Troop/Group Finance Reports\_v1b are due to the service unit manager two times a year: Dec. 1 and June 1. A copy of the troop's latest bank statement should be turned in with the finance report. Every troop leader is responsible for accounting for all troop/group funds. **A copy of the Troop/Group Finance Report should be given to each parent.**
2. The finance report may be computer-generated from a money management program, such as, Quicken, Excel or Access, as long as the information provided is the same as that found on the latest version Troop/Group Finance Reports\_v1b.
3. The finance report should be filled out completely before the troop/group leader; adult treasurer and/or girl treasurer sign it. In the instance of no adult treasurer, a co-leader or designated adult may review the report and sign.

## HOW TO... Complete the Troop/Group Finance Report

- Line 1:** This is troop/group and service unit information.
- Line 2:** Since the form is completed twice a year, indicate the actual time frame that is covered by this report.

The next section of the form is broken into four (4) columns: Income, Amount, Expenses and Amount. You will need to record all of the troop's income and expenses in this section.

The following instructions are broken into the two primary areas: Income and Expenses.

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### INCOME



- Line 3: National Membership Dues Income:** This is the amount paid by parents. If membership dues were paid from troop funds, there should be no income listed on line 3.
- Line 4: Juliette Low World Friendship Fund:** This is any money collected or earned to contribute to the Juliette Low World Friendship Fund.
- Line 5-8: Program Fees Collected:** Record any money that each girl paid to the troop funds to help cover the cost of a troop activity. For example, your troop is going camping and each girl needs to pay \$5 to help cover the expense of the camping trip. This is considered income. There are three categories listed on the form: Events (activities sponsored by the troop, service unit, the Girl Scout council or a community organization), Trips (any fee related to a troop trip) and Outdoor/Camping (any activities day or overnight that took place at a park, camp, etc.).
- Line 9: GIFTS for Girls:** Any money that the troop collects and deposits in the troop account goes here.
- Line 10: Troop/Group Dues:** This is any money that the girls pay to the troop funds on a weekly or monthly basis that help support troop activities.
- Line 11: Fall Product Sale:** This is any money the troop received on fall product sales during this report period. (Your troop fall product chair will have this information.)
- Line 12: Cookie Sale:** Record any money the troop received by the girls in your troop through participation in the cookie sale during this report period. (Your troop cookie chair will have this information.)

**Line 13-16: Other Money Earning Projects:** Record any other earnings beyond the fall product and cookie sale. This may be from bake sales, car washes, etc. any extra money earning projects that the troop initiated. Please list (individually) the money earning projects on lines 13-16 and total their amounts in the column on the right.

**Line 17-18: Other Income:** Record on the lines provided any other income for the troop not listed above. Any cash donations or gift certificates received by the troop. This includes "tips/donations" received during product sales as they are not included in the profit totals. It also includes monetary donations received from sponsors. Please list the source of the income on the lines provided and total the amount in the column on the right.

**Line 19: Total:** Add lines 3-18. This is your total troop income.

**Line 9: GIFTs for Girls:** If the troop has collected money from parents and deposited it into their bank account, it should be shown here **when** sent to GSCC.

**Line 10: Service Projects:** Record any expenses related to service projects done by the troop. Consider any materials purchased to implement a service project.

**Line 11-12: Supplies:** Supplies are anything needed for implementation of the Girl Scout program within the troop. Record any money spent on supply items. Items may include: paper, pencils, notebooks, program materials, first aid kit items, etc. There are two categories: **general troop** (pens, pencils, and supplies for daily troop function) and **program** (supplies specific to an activity or program). Break out your expenses into these two categories. NOTE: Troop leaders should not be paying for these items out of their pocket.

**Line 13: Earned Recognitions:** Earned recognitions are try-its, badges, patches, pins, etc., that the troop purchased to recognize the accomplishments of the girls. Record the total spent on these items.

**Line 14-18: Other:** Document any expenses of the troop that have not been recorded. Please list the expenses on the lines provided and the total in the column on the right.

**Line 19: Total:** Add lines 3-18. This is your total expenses for the troop.

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## EXPENSES



**Line 3: National Membership Dues Income:** Document the amount of all girl and adult membership dues. Does your troop pay for any adult or girl registrations? If yes, this must be reflected in your expenses and your expenses will be greater than your income.

**Line 4: Juliette Low World Friendship Fund:** This is any money collected or earned and donated to the Juliette Low World Friendship Fund.

**Line 5-8: Program Activity Fees:** Record any money spent on fees for program activities. There are three categories listed on the form: Events (activities sponsored by the troop, service unit, the Girl Scout council or a community organization), Trips (any fee related to a troop trip) and Outdoor/Camping (any activities day or overnight that took place at a park, camp, etc.). Use the space provided to document the amount for each category.

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**Line 20: Beginning Balance:** Record the beginning balance of the troop bank account for the beginning date of this report.

**Line 21: Income:** Record the income for the troop (from Line 19 under income above).

**Line 22: Total Income:** Total Lines 20 and 21. This is your total income for the reporting period.

**Line 23: Expenses:** Record the expenses for the troop (from Line 19 under expenses above).

**Line 24: Ending Balance:** Subtract Line 23 from Line 22. The total is the ending balance.

**Line 25: Bank Account Information:** Please give us information on the bank and address of

where your troop bank account is located, as well as the account number.

**Line 26:** Signatures on the Account: Your troop bank account must have two registered adults as signers on the account. List their names in this section (please print).

**Line 27:** Financial Records: Record where your financial records are kept.

### **Property Inventory**

Complete the Property Inventory on the reverse side of the Troop/Group Finance Report\_v1b at least once each year.

## **MONEY-EARNING PROJECT SUGGESTIONS**

### **SERVICES**

Gift wrapping at holidays	Car wash
Parties for children	Pet sitting
House cleaning	Tutoring
Window washing	Providing lawn care
Carport cleaning	
Dog walking	
Dog washing	

### **ACTIVITIES**

Bike Hikes	Cooking classes
Bike Rodeo	Sewing classes
Workshops	Barbecue
Macrame'	Picnics
Guitar	Face-painting
Ceramics	Sponge throw
Kite flying contest	Basketball shoot
Pet show	Garage/yard sale
Square dances	
Art shows and workshops	
Parking lot/space rent for event	
Fashion show of homemade items	
House numbers on curbs	

### **PRODUCTS**

Girl Scouts may not sell any commercial products other than the approved council-sponsored products of Girl Scout Calendars and Cookies and QSP Magazine. "Products" referred to here are handmade/homemade by the girls/adults in the troop.

Afghans	Pancake breakfast
Baked goods	Paper flowers
Doughnuts	Pickles
Cakes	Pins
Pies/Pastries	Placemats & napkins
Breads	Plants
Buttons	Potpourri "Pies"
Candies	Quilts
Candles	Recipe collections
Candy grams	Sachet bags
Ceramics	Scented soaps
Dried flower arrangements	Silk flower arrangements
Ethnic dinner	Sno-cones
Family Portraits	Spaghetti dinner
Gingerbread house sales	Tea cozies
Handbags	Tie-dyed items
Holiday ornaments	Totes
Jellies	Troop portraits
Jewelry	T-shirts
Litter bags	Wall hangings
Mistletoe sale	Wreath sale
Napkin rings	
Notepaper	

### **NOTE:**

This is by no means the only things troops may do for money-earning activities. Troops should be creative in their thinking. Be sure to check *Safety-Wise*, Standard 29 and the information on our own council procedures before starting a project.

## **MONEY MANAGEMENT AND OLDER GIRL SCOUT TROOPS**

### **Destinations**

A destination is any activity that takes place outside of the regular troop meeting location. For a Girl Scout Daisy, it could be a visit to the police station or the zoo. For a Girl Scout Brownie, a destination could be an overnight experience at the Science Museum. For a Girl Scout Junior, it might be a trip to The Birthplace in Savannah. Most troop leaders who want to know about destinations are asking about the events planned by Girl Scout councils and GSUSA for Girl Scouts Cadette, Senior and Ambassadors. These destinations are listed on the [www.STUDIO2B.org](http://www.STUDIO2B.org) website or published in other GSUSA materials. These destinations are open to girls who are a minimum of twelve years old, but most often they are for Girl Scout Cadettes, Seniors and Ambassadors.

Most of the destination events listed will cost the participant between \$400 and \$1500. A girl who starts to plan early can fund her opportunity. Many troops de-

cide to have money-earning projects to help a girl in the troop. Other girls save babysitting and gift money. Troops or girls planning money-earning projects to fund these destinations must abide by GSUSA and Citrus Council policies and follow the established procedures in requesting approval of the projects.

Upon their return, the girls who participated in destinations events are available to make presentations to the other girls. It is especially valuable for these girls to visit Girl Scout Junior or young Cadette troops to encourage the girls to remain in Girl Scouting until they are eligible to apply for a destination.

### **Money and Girl Scout Silver and Gold Award Projects**

The projects are very beneficial to the girls who plan and carry them out. They provide experience in budgeting, record keeping, planning, management and public speaking. Most often, though, these projects require funds beyond the individual girl or troop's means. Girls in Citrus Council who are working on either of these projects may apply for approval to do money-earning projects.

"One of the challenges facing every girl "going for the Gold" is financial. Often, when the planning gets serious, adjustments have to be made in the doing. On the one hand you are asked to meet a need in your community; on the other hand, you have some major constraints outlined in *Safety-Wise* and by your council. So what's a girl to do?

OK. The reality first. Then some possible ways to approach it. Think of those who have gone before you. They figured it out, and so can you! Then clear the adjustments you have made in your plan with your Girl Scout council.

**1. You can't ask for money as a girl member of Girl Scouts.** You can't ask for materials or services (technically called gifts-in-kind) either. This asking is considered fund-raising by the IRS and Girl Scout policies — and for a lot of reasons (legal and otherwise), adults are the only people who can raise money for Girl Scouting.

**What you can do:** Since adults can solicit money, work with an adult partner if you really need to get a donation of materials or need some funds. You can describe your project to others, write a letter, create a PowerPoint presentation or write the grant, but an adult has to do the actual ask and sign on the dotted line. And don't forget to clear the solicitation with your council. No way around it.

**2. You can't raise money for another organi-**

**zation as a Girl Scout.** That means you can't have a bake sale and tell people that you are giving the proceeds to a homeless shelter for meals, you can't ask for pledges for a walk-a-thon to benefit breast cancer research, and you can't hold a benefit dance to raise money for Sally's kidney operation.

**What you can do:** This is where it gets a bit tricky. Your troop/group can hold a bake sale or birdhouse sale and can charge a fee to an approved event that you put on to earn money for your troop/group's activities. However, your troop/group must have council permission for any money-earning activity. Your troop/group may then decide to use that money toward the completion of a Girl Scout Gold Award Project, such as the purchase of materials. It must be a troop/group decision on how to allocate the funds, which can be used for group or individual projects.

If you are an individually registered member (Juliette), things are slightly different. You cannot earn money as an individual Girl Scout for yourself. The money you earn must go to an account held by a group (troop/group, service unit, or your council). Next, you must present your need for funds to that group. There is no guarantee that you will get back the amount of money you earned for the group, as the dispersal of funds will be a group decision. We suggest you first check with your council about the options open.  
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Citrus Council policies, standards and procedures are the same. A girl is required to follow the same procedures as troops/groups when applying for money-earning project approval.

Girls should complete the Money-Earning Application\_v1 and obtain the required leader signature before submitting the application to the service unit manager for approval. The Money-Earning Report\_v1 form is due to the service unit manager within 45 days of the date of the money-earning project.

### **Hot Group Money-Earning Ideas**

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Reminder: All Girl Scout activities should meet **Safety-Wise** and council guidelines.

1. Sell Girl Scout cookies. (Think big — why not fax order forms to businesses in your area, or arrange for booths at sports events or college dorms. You end up helping your council as well as your group.)

2. Provide childcare at special events during the holiday season or community events. (Be sure to have an adult trained in first aid present.)
3. Recycle aluminum cans. (How about a community can-a-thon? Involve small businesses as well as families.)
4. Put on a gigantic garage sale. Don't forget to make refreshments to sell!
5. Offer clown activities and face painting at family events or malls.
6. Wrap gift packages at holiday fairs.
7. Apply for a community improvement grant. (Check with the mayor's or governor's office and your council. Arrange for an adult to be the signer. You will need to clear this with the council's Community Relations Department. The money may need to go through your council or service unit, as well.)
8. Hold a penny drive. Appeal to friends and family members to save loose change for you. (Donations of coins can accumulate really fast, and can present you with the nice problem of hauling a heavy load to the bank.)
9. Provide classroom or home birthday parties on order (cupcakes and games for the busy mom)

**Do Not Engage In The Following Kinds Of Activities:**

1. Money-earning projects where you are performing an activity that someone normally gets paid to do — in other words, taking jobs away from people, such as store workers, maintenance staff, or service providers. (However, if certain activities — for example, cleaning a stadium after a game or gift wrapping at a store — have previously been defined clearly as opportunities for nonprofits to earn money, you can undertake these activities with council approval.)
2. "Cheap labor" projects disguised as money-earning projects. At first it may sound like a great idea, but you are actually being taken advantage of and taking away the job of someone who should be paid more money than you are being offered. That's why there are child labor and minimum wage laws!
3. **Money earning projects where Girl Scouts of the USA might be perceived as endorsing a product or political viewpoint or cause.** This includes getting paid to pass out flyers for political

candidates or freebees at a business opening. When in doubt, check with your **council**.

4. **Money earning projects where the money goes to individuals rather than to your group as a group donation.** You cannot be employed as a *Girl Scout* to earn money.
5. **Selling anything on the Internet as a Girl Scout.** Safety issues and council boundaries are of primary concern here.

**Some Frequently Asked Questions on Money**

**Q: Can I use my own money on the Girl Scout Gold Award Project?**

A: Yes. If you want to use your own money, you can. You may receive help from your family, too. However, we encourage you to work with others to earn the money. That's part of the process. "Going for the Gold" is not meant to be a hardship on a family or individual. When designing your project, it's important to think creatively about how you can make a difference with little or no money. Then talk to your council and advisor about ideas for financing the project or arranging for the donation of materials and services.

**Some individual activities with great potential:**

1. Pet walking and pet care
2. Babysitting
3. Lawn mowing, leaf raking
4. Plant sitting
5. Recycling
6. Tutoring younger kids
7. Providing respite care for family caregivers
8. Refereeing sports games
9. Party giving (clowning, magic shows, game leading)
10. Making or repairing jewelry
11. Creating hand-made greeting cards
12. Providing a calligraphy service for addresses on special invitations

**Q: Can I ask friends and neighbors for help?**

A: You shouldn't ask for donations of money, but you can ask for donations of time and stuff, such as clothing for a clothing drive or that pile of bricks left over from your neighbor's backyard project. **However, if the neighbor wants to claim the donation as a tax deduction, he or she will need to make the donation to the council for IRS purposes and get a receipt signed by a council staff person.**

**Q: What if what I want to do costs too much?**

A: It's better to succeed with a smaller project that is within your budget than to be unable to complete a larger project because it exceeds your budget. Be realistic about what you can and can't do. Work with your adult advisor to develop a reasonable budget for your project.

If your resources are not sufficient for you to realistically accomplish your goal, then you need to rethink the project. Planning is the key to a good Girl Scout Gold Award Project. You should be prepared with a budget for your project before you meet with your council Girl Scout Gold Award Mentor Committee. Think it through and do your homework! Your council has the right to put a cap on spending, as well as to request that large donations go through the council office. Work with them. See your **"Go for It!" Girl Scout Gold Award STUDIO 2B** insert for more on creating a realistic budget.

**Q: Is it all right to seek help from other organizations when doing my Girl Scout Gold Award?**

A: Yes, with some qualifications. Many service organizations have budgets for community projects. You can use their interests (e.g., Lions Club International focus on vision care, while Soroptimists may have a committee on literacy) as leverage to support your project and get volunteers to help you. Do some research on local service organizations. Even some businesses give workers time for community service hours and projects. However, remember the rule about having the adult doing the "ask" for actual money and gifts-in-kind, and clearing your joint approach with your local council. (Your council may be asking the same group for major donation and you don't want to interfere with the council's "ask.") Don't let the organization's agenda drive your vision for your project.

**Q: I know you can't raise money as a Girl Scout for other organizations, but can I do it on my own?**

A: As an individual, you can volunteer for other organizations, but you should not identify work that you do to raise funds for another organization as part of your time going toward the Girl Scout Gold Award. Additionally, you may not present yourself as a Girl Scout to the public in this process since you are a volunteer for another organization. For example: If your local Red Cross needs money to purchase training dummies, you may participate under their supervision as an individual volunteer to raise funds, but you cannot count that service as part of your time toward any Girl Scout award or service hours. However, you can plan a Girl

Scout Gold Award project using the equipment that was purchased as part of your efforts as a volunteer for that organization.

**Q: Can we charge for a Girl Scout event to earn money?**

A: If it is a service project, a fee can be collected to cover the cost of materials. The project ceases to be a service project if you are charging a fee for the event above cost, in which case the hours cannot go toward service hours in any award. If you are doing an event as a Girl Scout (e.g., a Badge Workshop, Bike Rodeo, etc.) and are planning to charge a fee **above** the cost of materials, you **must first** clear this with your Girl Scout council. Provision should be made for scholarships for troop/groups or individual girls who cannot afford fees to your event and you must be clear in your advertisements and materials that this is a money-earning event for your troop/group.

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## Scholarships for Graduating Girl Scout Gold Award Recipients

Colleges and universities in increasing numbers are beginning to recognize the merits of the Girl Scout experience by awarding and making available scholarships and grants for Girl Scouts and recipients of the Girl Scout Gold Award. Girl Scout Ambassadors are encouraged to check with their high school guidance counselor or with the financial aid office at the school they wish to attend for information on scholarships that might be available to Girl Scouts or Girl Scout Gold Award recipients. Check the GSUSA Studio 2b website <http://www.studio2b.org/> for special national scholarships that are available. A thorough check of the Internet will give you a much larger field from which to choose. Girls should also check with their local high school counselor for additional listings.

Girl Scouts of Citrus Council's board of directors presents a \$1,000 scholarship to a graduating Girl Scout Ambassador that has earned the Girl Scout Gold Award. Each year, the committee automatically will consider college-bound graduating seniors and look at their final Gold Award report and resume. Girls who previously earned the Gold Award within the past two years as sophomores and juniors will also be considered. If chosen, the girl will need to produce a letter of acceptance for the college of her choice, and GSCC will issue a check for \$1000 to that institution.

## **GUIDELINES FOR HANDLING DISCREPANCIES IN TROOP FUNDS**

At the time of appointment, a Girl Scout troop leader should be told that she or her designated representative is the custodian of troop funds. The troop leader is responsible to the Citrus Council board of directors for any monies collected in the name of Girl Scouts. Such monies are to be used ONLY by the troop for troop activities. The troop leader is responsible for maintaining records and preparing reports, which reflect the status of funds within the troop. If a troop leader fails to maintain records and prepare reports, the service unit manager or the troop consultant should review the situation with that troop leader and try to reconcile the problem.

The following are guidelines applicable to more serious situations:

### **Existence, Amount or Status of Troop Bank Account Unknown**

If a troop leader has moved, leaving no records, no accounting of funds and no access to the troop bank account and the service unit manager has exhausted all means at her disposal to determine the status of the account, she should consult directly with the membership marketing manager for support and advice. This situation can be avoided by having the service unit manager or a member of the service team as a co-signer for all troop bank accounts.

### **Misappropriation of Troop Funds**

If it is suspected that there has been misappropriation of funds or when actual misappropriation is established, these steps should be taken.

The service unit manager or her/his representative, depending on circumstances, may request any one or a combination of the following actions:

- Auditing of troop monies
- Picking up all monies outstanding or on hand
- Picking up all reports, funds, records, property, etc. and removing the troop leader from her position
- If personal contact is not possible, a letter with a specific reply date should be sent requesting an appointment for accounting of the funds.

NOTE: For legal reasons, approval of the letter must be obtained from the chief executive officer (CEO) of the council. If the matter cannot be reconciled at the service unit level, it should be submitted to the CEO for further action, giving background and progress to date. This could result in suit against the responsible

adult. Service unit personnel should not use their personal funds to cover a deficit.

## **TROOP MONEY MANAGEMENT AND CHANGES IN LEADERSHIP**

### **Handling Troop Funds and Supplies When Changing Leadership**

- A. New leadership has been recruited. The retiring leader should transfer all supplies, financial records, petty cash and bank account information and materials to the new leader. The signatures on the bank account will need to be changed.

Generally, it is often better not to close the bank account (because it is so difficult to find banks that will open non-profit accounts). Banks usually provide a new signature card, which both the retiring leader and the new leader must sign. If unable to remove a signer from a bank account, contact the membership marketing manager for your service unit to work with the bank to remove the signer's name.

- B. New leadership has not been recruited. If new leadership has not been recruited but the troop has not been disbanded, give all supplies, financial records, petty cash, and bank account information to service unit manager.

### **Handling Troop Funds When a Troop Disbands**

(*Safety-Wise*, p. 29)

- A. Decide with the currently registered girls what to do with the troop's funds. Funds should be used for troop activities and may not be re-funded directly to girls.
- B. Complete and turn in a final Troop/Group Finance Report, showing how all monies have been used. Remaining troop funds that are returned to the service unit manager immediately after disbanding are to be held in escrow by the council. If the troop is reorganized within one year, the monies will be returned to the troop. If the troop is not reorganized within one year of disbanding, the funds will be turned over to the council's scoutership fund. (If all money is not used for activities with the girls, the remaining troop funds must be given to the service unit manager.)

If all of the girls are placed in existing troops, the remaining troop funds may be divided

proportionally and given to the troops in which the girls were placed.

Example: 10 girls in Troop A with \$80 left in the treasury. 5 girls go to Troop B, 2 girls go to Troop C and 3 go to Troop D. Dividing \$80 among the 10 girls would give \$8 per girl. Therefore, Troop B would receive \$50, Troop C would receive \$20 and Troop D would receive \$30. If girls are not placed into existing troops, see "B" above.

## SERVICE UNIT ACCOUNT GUIDELINES

1. Service units may maintain bank accounts for the purpose of holding unit funds in a secure place.
2. Service unit accounts could be used for adult recognitions and appreciation, unit events, service projects or start-up funds for new troops.
3. A service unit may not actively or intentionally overcharge for any event in order to raise funds for the service unit. Any event or activity that has funds leftover may be refunded to troops or the service unit may vote to use the funds to reduce the cost of the next event
4. A letter authorizing the bank account may be obtained from the membership marketing manager.
5. If a service unit has a bank account it is recommended that a "Service Unit Funds Committee" to oversee and approve expenditures be formed. The service unit manager and at least three additional service unit adults should be authorized signers on the bank account. It is suggested checks require two signatures.
6. Receipts for collected funds and expenditures are to be kept in the unit records.
7. A Service Unit Finance Report\_v1 should be filed by June 30 with the membership marketing manager that includes an inventory of service unit property, unless otherwise requested.
8. All service unit finance records are open to inspection by service unit members and Girl Scouts of Citrus Council.

## SERVICE UNIT FINANCE REPORT GUIDELINES

Follow the guidelines below to help you complete the Service Unit Finance Report\_v1).

1. Information for the service unit balance and date of the last report may be obtained from the previous year's report.
2. **INCOME FOR THE PERIOD SHOULD BE ENTERED AS FOLLOWS:**
  - Contributions: Income received from sponsors, troop leaders
  - Service unit event fees: Monies received from troops for payment toward event costs. List each event separately.
  - Postage reimbursements: Monies received from council to reimburse service units for postage costs.
  - Council: Monies received from council for the purpose of running the service unit
  - Other: Any other monies received by the service unit. Sources should be listed.
3. **EXPENDITURES FOR THE PERIOD SHOULD BE ENTERED AS FOLLOWS:**
  - **Postage:** Expenses for meeting reminder cards, reference letters, service unit correspondence
  - **Printing:** Expenses for printed materials for service unit use
  - **Service unit events:** Expenses for event preparation, supplies, food. List totals for each event separately.
  - **Adult recognitions/thank yous:** Expenses for adult membership pins, position bars, pin tabs for new leaders. Expenses for special thank you goodies throughout the year and at the end of the year.
  - **Miscellaneous supplies:** Expenses for items not shown here.

## SERVICE UNIT MANAGER REPORT ON TROOP FINANCIAL STATUS

The Service Unit Manager Report on Troop Financial Status\_v2) is to be completed at the completion of the school year by the service unit manager. The information contained in this report is required for the council's annual financial audit.

- List all troops registered in the service unit during the year
- Indicate if a Troop/Group Financial Report was received
- If a report was received indicate the end of year balance
- If a report was NOT received, indicate the details as to why a report was not received
- A copy of each troops bank statement should be included with this report

**A troop leader not turning in a Troop/Group Finance Report at the end of the year will not be eligible for reappointment.**

## HOW IS MONEY-EARNING DIFFERENT FROM FUND RAISING?

### Money-Earning

Money-earning projects are planned and carried out entirely by the girls and parents of a Girl Scout troop/group. "Money-Earning" involves the GIRLS.

### Fund Raising

Fund raising is the responsibility of adults. Fund raising involves techniques to appeal to the public to contribute funds to support the program and activities of the organization. It often relates to short-term needs and is only part of a fund development plan. (*Safety-Wise* 2000, p. 153) Girl Scouts of Citrus Council has always looked to the "small group of thoughtful, committed citizens" to help us to be our best.

Girl Scouts of Citrus Council is a private non-profit organization. Individuals, foundations, local businesses, program income from product sales, program fees and United Ways fund the council's \$6.5 million operating budget. The goal of fund development in Girl Scouts of Citrus Council is to diversify and increase income generated with a broad-based adult effort, which will support current and long-term fiscal stability.

The methods used for adult-generated fund development include:

1. **GIFTs for Girls** – Citrus Council's annual giving campaign. The goal of the campaign is to attract donors to help meet the needs of Girl Scouts with their yearly contributions. GIFTs for Girls contributions help pay for training materials, program materials, financial aid for girls and adults and program center maintenance.

There are seven divisions to this campaign.

These divisions are:

- Family
- Neighborhood
- Individual
- Civic
- Corporate
- Staff
- Board of Directors

2. **Foundations and Grants** – Citrus Council submits funding requests for specific projects and operating expenses to various local and regional foundations and corporations.
3. **Honor and Memorial Gifts** – Throughout the year Girl Scouts of Citrus Council receives numerous memorial and honor girls and contributions from individuals, estates and trusts, family members and friends. The gifts are made in honor or in memory of friends and family.
4. **Planned Giving** – A planned gift makes a positive statement to family and friends regarding a person's priorities as well as makes a tremendous difference in our future work. By making a planned gift, individuals can make Girl Scouts a place where girls grow strong. Citrus Council established the Juliette Low "Leave a Legacy" Society to offer that opportunity to donors . . . an opportunity to make sure that future generations of girls benefit from the Girl Scout mission.
5. **Gifts-in-Kind** – Individuals, civic organizations and businesses donate products and services to Citrus Council. Donations include equipment, supplies and tickets to special events.
6. **United Way** – Citrus Council receives funding from four United Way organizations in support of youth development projects.

For additional information about Citrus Council's fund development activities, contact Girl Scouts of Citrus Council at (407) 896-4475 or (800) 367-3906 or email the Vice President of Development.

## GIFTs FOR GIRLS

GIFTs for Girls (**G**iving **I**nvestments **f**or **T**omorrow) is Girl Scouts of Citrus Council's adult fundraising campaign. The board of directors established the campaign as a means of raising income to bridge the gap between program income and what is needed to operate Citrus Council each year.

The Family Campaign takes place from September through December. During this time parents/

guardians of Girl Scouts and adult volunteers are invited to make a contribution to Citrus Council. Troop leaders and/or troop GIFTs for Girls campaign chairs should discuss with parents/guardians all the benefits their daughter has or will receive in Girl Scouting. Girl Scouts participate in many activities that help them build the skills necessary to become the leaders of tomorrow. Fun program activities teach girls about math, science, technology, other cultures, the importance of helping other people through community service, finance, the arts, reading, sports, the environment and much more. Girl Scouting is as contemporary as the girls it serves. All of these activities are possible because of caring parents/guardians and Girl Scout volunteers who contribute to GIFTs for Girls.

## Coupons

Girl Scout councils are frequently approached by local businesses proposing distribution of coupons providing reduced prices to those who redeem them and contributions from the businesses to Girl Scouts alone or to the Girl Scouts as one of several not-for-profit organizations. Such coupons must be carefully reviewed to guard against an actual or implied endorsement of the product. In each case, the Girl Scout council should reserve final approval of all copy.

Source: *Communications in Girl Scouting*

- Councils should neither purchase nor otherwise obtain coupons from a business for resale purposes.
- Girl Scout councils may feature a story about the coupon offer in their bulletins or newsletters.
- No coupon offer may be made exclusively to Girl Scout members.
- Girl and adult members of Girl Scouting should not distribute coupons.

## Donations to Troops

Cash and non-cash contributions to troops/groups require the following procedures. These procedures have been put into place to ensure that the council and the donors are in compliance with the current Internal Revenue Service tax code. All contributions to troops/groups should be reported as INCOME on the Troop/Group Finance Report.

**Any designated donation monies received from a foundation, corporation, government entity, or individual (including recognition of volunteer ser-**

**vice hours) received on behalf of a Citrus Council troop, service unit, or individual member will be accepted and recognized by Girl Scouts of Citrus Council, Inc. The Council will return 50 percent, not to exceed \$250, of the donation to the designated troop, service unit, or individual member. The balance of the donation will be deposited into Council's financial assistance fund to benefit other Girl Scouts within Citrus Council.**

When a leader receives a monetary donation for her troop in this denomination, she should give the donation to the membership marketing manager responsible for her service unit along with information pertaining to the recipient troop. The membership marketing manager will see that the Council Finance Department receives the donation. The council finance manager will issue a check payable to the troop. That check then will be mailed to the troop leader. All contributions will be acknowledged by the Council, but should also be acknowledged by the recipient troop/group.

Products or discounts on products may be accepted by any Girl Scout troop/group, only if this type of "contribution" is offered as a normal store procedure, such as a nonprofit discount. Store discounts or gift certificates should be reported as INCOME on the Troop/Group Finance Report.

## Gifts-in-Kind Donations

Gifts-in-Kind are donations of goods or services received from a company, business or individual. For example, if a company or person donates ice cream for a troop activity or service unit event, the ice cream is a "gift-in-kind" donation. For the purposes listed above all gift-in-kind donations should be reported on the In-Kind Donation Form\_v1). The donor should list the item or service on the In-Kind Donation form. **The Council cannot put a monetary value on the donated item or service, only the donor can.** Make sure the donor's name and address are clearly printed on the form.

The solicitor should sign the form and give it to the Council Community Relation Department. Retain a copy for troop records. A copy of the In-Kind Donation forms should be attached to the Troop/Group Finance Report. (In-kind donations are not INCOME) All in-kind contributions will be acknowledged by the Council, but should also be acknowledged by the recipient troop/group.

## ACKNOWLEDGING A CONTRIBUTION

Troops/groups should always express their gratitude to donors. The type of donation, monetary, in-kind, services, or equipment does not matter. Donors always like to feel appreciated and that their donations were well-accepted. Citrus Council will make acknowledgements to donors who give a donation valued at \$250 or more. If these donations were made directly to a troop/group, the troop/group should also acknowledge the gift. Here are a few ideas to get you started.

### Events to which the donor is invited

- Banquet
- Tea
- Picnic
- Parent-Daughter Dinner
- Coffee
- Luncheon
- Adult Appreciation Dinner

### Lasting Tributes

Contribution in honoree's name to:

- GIFTs for Girls Campaign
- Scoutership Fund
- Council Trust Fund
- Special Memorial Gifts

### Service to the sponsor

- Hostessing a company dinner
- Bussing tables for a company dinner
- Assisting with decorations at the company at holiday time

### Gifts

Living Thanks

- Daisies
- Girl Scout Rosebush
- Seeds
- Trees
- Books
- Troop Photo showing benefit of the donation
- Token of appreciation purchased from the Council Shop

### Certificates and Plaques

Certificates, plaques and other tokens of appreciation may be purchased by leaders, service team members and other adults from the Council Shop.

## FUND RAISING POLICIES AND STANDARDS GIRL SCOUTS OF THE USA

**Fund-raising:** Techniques to appeal to the public to contribute funds to support the program and activities of the organization. Fund-raising often relates to short-term needs and is only part of a fund development plan. Fund-raising is the responsibility of adults. *Safety-Wise, 2000 p.153*

**Fund Raising Methods:** All fund-raising methods employed by Girl Scout groups must be in keeping with the principles for which the organization stands. *Blue Book of Basic Documents, 2006, p. 10*

**Control of Funds:** All money raised or earned and other assets received in the name of and for the benefit of Girl Scouting, must be authorized by a Girl Scout council or Girl Scouts of the United States of America and used for purposes of Girl Scouting. Such monies and other assets become the property of and are administered by the Girl Scout council or Girl Scouts of the USA. Such assets are not the property of individuals, geographic units or communities within a Girl Scout council. *Blue Book of Basic Documents, 2006, p. 20*

**Family Solicitation:** Financial support for Girl Scout councils is derived from the broader community. Local councils are encouraged to solicit the families of girl members for voluntary financial support as one part of an overall fund-raising campaign. This may be done at the time of membership registration. Any such family contribution shall be voluntary, not a prerequisite for membership and not considered a fee for local council services. *Blue Book of Basic Documents, 2006, p. 10*

**Solicitation of Contributions:** Adult members in their Girl Scout capacities may not solicit financial contributions for purposes other than Girl Scouting. Adults may engage in combined fund-raising efforts authorized by the Girl Scout council and in which the council is a beneficiary. Girl members may not engage in any direct solicitation for money. *Blue Book of Basic Documents, 2006, p. 10*

**Program Standard (Safety-Wise):** Fund-raising or fund development to support the Girl Scout council is the responsibility of adults and this responsibility should not be placed with girls. Girls may provide support to these efforts through voluntary service. Selling Girl Scout Cookies is not a fund-raising activity. *Safety-Wise, 2000, p.76*

## GSUSA PROGRAM STANDARDS

The following are the standards that govern Girl Scouts of Citrus Council Money Management and are taken from ***Safety-Wise 2000 and updates***. Further discussion of *Safety-Wise* standards can be found on pages 74 – 76 of ***Safety-Wise, 2000*** edition.

### **SAFETY-WISE-2000**

#### **STANDARD 28: ACTIVITIES INVOLVING MONEY**

Girl Scout groups are financed by dues, money-earning activities, and a share of money earned through council-sponsored product sale activities. Girl Scout Daisies may be involved in council sponsored product sale activities only and not collect money in any other way except through group dues or parental contributions. (Amended by GSUSA Board 6/15/2008)

#### **STANDARD 29: GROUP MONEY-EARNING ACTIVITIES**

Money-earning activities are valuable program activities for girls. Girl Scout Daisies do not participate in group money-earning activities. (See Standard 30 below)

#### **STANDARD 30: COUNCIL-SPONSORED PRODUCT SALE ACTIVITIES**

Girls can participate in no more than two council-sponsored product sale activities each year and only one of these may be a cookie sale. The percentage of money to be allocated to participating groups is determined by the council and explained to girls and adults as part of the product sale activity orientation. Girl Scout Daisies may participate in council-sponsored product sales in girl/adult partnership as a Girl Scout Leadership Experience. (Amended by GSUSA Board 6/15/2008)

#### **STANDARD 31: COUNCIL-SPONSORED PRODUCT SALE AWARDS**

Groups and individuals may choose to earn council product sale awards. Awards are program-related and of a type that will provide opportunities for girls to participate in Girl Scout activities.

#### **STANDARD 32: COUNCIL FUND-RAISING**

Groups and individuals may choose to earn council product sale awards. Awards are program-related and of a type that will provide opportunities for girls to participate in Girl Scout activities.

Girls may earn official Girl Scout age-appropriate awards related to product sale activities as a part of the Girl Scout Leadership Experience. In addition, each council may choose to provide items such as participation patches, sales awards, and council credit for camperships, event fees, day camp fees, grants for *destinations* (girl travel) and action/service projects, and materials and supplies for program activities to participants.

The council plan for recognition applies equally to all girls participating in the product sale activity.

Where at all possible, councils should involve girls in the selection of awards and administration of money given to girls from product sales (such as an application process for grants for leadership projects or travelships for *destinations*).

#### **STANDARD 33: FUND-RAISING FOR OTHER ORGANIZATIONS**

Girl Scouts, in their Girl Scout capacities, may not solicit money from other organizations. Girl members may support other organizations through service projects or a donation from their treasury.

## CITRUS COUNCIL POLICIES AND STANDARDS

Girl Scouts of Citrus Council Policies and Standards that have been approved by the GSCC board of directors and pertain to money management may be found in Volunteer Policies, Standards and Procedures. . The latest version of this guide may be found on the [www.citrus-gs.org](http://www.citrus-gs.org) website under Resources or as Section III of the ***Troop Notebook***.

## APPENDIX

### GLOSSARY OF TERMS

**Annual Giving Campaign** – Yearly council fundraising event designed to help provide the finances to support services to girls

**Assessments for Special Projects** – Troops may ask parents to provide funds for special activities

**Authorized signer** – A registered adult or Senior Girl Scout who may sign checks for the troop

**Board of Directors** – A group of volunteer women and men elected by the council delegates to develop, manage and maintain Girl Scouting within the council's jurisdiction

**Budget** – The troop's plan for income and expenses for a specified period of time

**Cash Ledger** – The record of income and expenses of the troop's cash that is not deposited in the bank

**Council deposit slip** – Bank deposit slips that are provided by Citrus Council; they are for making deposits into the Citrus Council's bank account for registration, GIFTs for Girls and product sales

**Council-wide event** – An event that is open to all Girl Scouts within the council' usually planned by the council

**GSCC** – Girl Scouts of Citrus Council

**Destinations** – A travel experience open to older Girl Scouts

**Disbanded Troop** – A troop that no longer meets either because of the lack of girls or lack of a leader

**Donation/contribution** – Something that is given to the troop, either money or equipment

**Expense** – Money that is spent

**Fall Product Sale** – Council-sponsored money-earning activity comprised of QSP Family and Friends Magazine and chocolate/nuts sale

**Family Campaign** – The portion of the GIFTs for Girls campaign that asks the girls' parents/guardians to contribute to the support of the council

**Finance Report** – The annual report of the actual income and expenses of the troop; due to the service unit manager by Nov. 30, Feb. 28 and Jun 30

**GIFTs for Girls** – The annual adult fundraising campaign conducted by Citrus Council; "Giving Investments for Tomorrow"

**Gifts-In-Kind Donation** – A contribution of an actual product or service instead of money

**Girl Scout Gold Award Project** – A service project planned and conducted by a Senior Girl Scout as the culmination of her Girl Scout experience

**GSUSA** – Girl Scouts of the United States of America

**Income** – Money that comes into the troop

**Juliette Low World Friendship Fund** – A voluntary fund to which Girl Scouts throughout the United States contribute each year around Oct. 31 (Juliette Low's birthday), Feb. 22 (Thinking Day) or March 12 (Girl Scout Birthday). It is used to build friendship and better understanding around the world through Girl Guiding and Girl Scouting by sponsoring international exchange projects that support the four World Centers and other activities.

**Long-term** – Something that will span several months or perhaps even 1-2 years

**Membership dues** – The annual fee paid by all girls or adults to be members of the organization

**Money-Earning Project** – A project designed to bring additional money into the treasury

**Out-of-pocket expense** – Money that an adult volunteer may spend from her own resources

**Petty Cash** – Money not in the bank

**Policy** – An established course of action that is binding on all those whom it affects. There is no deviation from policies

**Product Sale** – The council-sponsored money-earning activity involving the sale of magazines and chocolate/nuts and Girl Scout Cookies (Girl Scouts of Citrus Council)

**Scoutership** – Financial assistance for girl or adult members of Girl Scouts of Citrus Council who meet specified requirements

**Service** – Doing something for someone else without the expectation of reward or payment

**Service Organization** – An organization that promotes service to others

**Service Unit** – The grouping of troops within a certain geographic area for the purposes of management

**Short-term** – Something that will span a brief period of time – usually 1 to 3 months

**Solicitation** – Personally asking for something

**Sponsor** – An individual, group or business that agrees to support to troops in a variety of ways

**Sponsorship** – The act of being a sponsor' usually entails the troop doing something for the sponsor

**Standard** – A model for action that provides a sense of direction and clarification of significant issues

**Service Unit event** – An activity planned and carried out by a service unit

**SUM** – Service Unit Manager; a volunteer appointed by the membership specialist to manage Girl Scouting in the service unit

**Supplies** – Expendable materials used by a troop; craft supplies, postage, paper, forms, etc.

**Taxpayer Identification Number** – The number provided by Citrus Council that allows banks to open accounts for troops.

**Trips** – Activities that take the troop away from the meeting place; costs may include, admission fees, transportation, tolls, etc. related to the activity.

**Troop activity** – Something the troop plans and does either at the meeting place or away from it

**Troop deposit slip** – Deposit slip provided by the troop's bank for the troop to make deposits into its own account

**Troop dues** – An amount of money between \$.50 and \$2.00 per meeting decided upon by the girls, parents and leader of the troop

**Troop Dues Record** – The form on which troop dues income is recorded

**Troop equipment** – Permanent possessions of the troop; books, camping equipment, sports equipment, cassette tapes, etc.