

**Service Unit
Finance Coordinator
Guide
2023-2024**



Qualities of a Great Girl Scout Volunteer



Honesty

You are a trusted representative of your service unit and of Girl Scouts. If you strive to make honest and ethical decisions, your team will do the same.



Ability to Delegate

Where there is trust, there is strength! The ability to delegate tasks to appropriate team members is one of the greatest skills you can have.



Communication

Be clear and be knowledgeable about what you want done for the information you wish to convey. If you can't explain it, they can't understand it.



Sense of Humor

Always try to find the smiles inside the struggles! If you strive to find the “funny” and positive side of any situation, your teammates will too!



Confidence

When setbacks occur, help assure everyone that everything is going to be OK. Be a source of encouragement and calm during life's little storms.



Commitment

Lead by example. If you expect your team to work hard and give of their time and talents, always do your best to do the same.



Positive Attitude

Help keep your team focused on the goals ahead by keeping a smile on your face and in your voice. Positive energy produces positive results!



Creativity

Problems don't always have clear solutions and sometimes the best ideas take a little time to find. Always try to think outside the box!



Ability to Inspire

Motivation is key to achieving your goals. Keep everyone's spirits high by appreciating hard work and recognizing team members' strengths.



Intuition

Use your best judgment. Trust your gut. When there is no road-map telling you where to go or how to proceed, trust yourself and trust your team.



Introduction

The service unit finance coordinator provides general oversight and management of all service unit finances and is a knowledgeable and encouraging source of guidance, support, and reassurance to troops regarding all relevant financial matters.

Our Mission

Girl Scouts builds girls of courage, confidence, and character, who make the world a better place.



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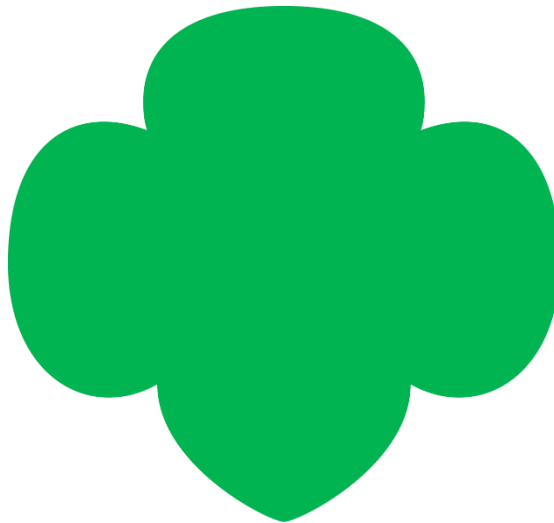
Service Unit Finance Coordinator Position Description

The basic job description for the service unit finance coordinator is listed below. We would like for you to be the first line of contact for all of our troops across your service unit regarding all financial matters and other duties as noted.

- Keep up-to-date financial records for service unit and complete Service Unit Financial Reports by assigned deadlines.
- Ensure that the service unit bank account is set up in accordance with GSCCC financial policies.
- Provide up-to-date financial reports at service unit meetings.
- Facilitate budget planning based on Service Unit Engagement Plan.
- Pay all invoices and reimbursements for service unit activities and events.
- Collect monthly bank statements and receipts for service unit.
- Develop and execute plans for providing financial assistance in cases of need across service unit.
- Provide guidance to troop leaders regarding troop finances and ensure bank accounts are properly set up and managed.
- Assist troops with development of budget work plans.
- Ensure proper closure of disbanded troop accounts and provide notification to council.
- Collect latest bank statements from each troop by June 30.
- Assist with other financially-related duties assigned by the service unit coordinator or GSCCC staff members.
- Provide conflict resolution with the support of council staff.

Thank you for agreeing to serve as your service unit's finance coordinator! Your volunteer role is vital to the stability of your service unit and ultimately the council. By following GSUSA and GSCCC policies, implementing and overseeing the standards and procedures governing finances is quick and easy!

We appreciate your time and dedication!



Bank Accounts

Per Volunteer Essentials, Chapter 6: Policies, Standards & Guidelines, Volunteer Finance Policies

All troop, group, or service unit funds must be deposited in a bank account under the name “Girl Scout Council of Colonial Coast Troop # (or group, service unit) _____”, and using the Girl Scout Council of Colonial Coast Tax ID# 54-1158412. A minimum of two signatures are required to open an account. Authorized signatures are to include a leader, co-leader and; group adviser; a service unit treasurer and many not include relatives, spouses or significant others. A debit card (not credit card) can be attached or opened with a troop/group account.

All signers on bank accounts must be registered members of the Girl Scouts of the U.S.A., and must be screened and appointed to their position. Only one signature is required on each check, however a minimum of two signatures are required to open an account. One person could be responsible for the check book or Debit Card, and the other signer could be responsible for doing monthly reconciliation of the bank statement.

Once the account is opened or if changes are made to an existing account, troop volunteers will fill out and submit the bank information through the Volunteer Toolkit, Finances tab.

Debit cards may be used instead of checks. Remember purchases must be entered into a register for record keeping and keep receipts.

Statements are sent to the volunteer’s home and not the council. When making purchases, always get a receipt. Keep copies of deposit tickets for financial reporting and bank reconciliation.

All financial information is an open book, whether it is a troop/group account or a service unit account. It is a good idea to get in the habit of preparing a monthly record of income and expenditures for the volunteer support team to view at the volunteer support team meetings. If anyone in the service unit asks to view the service unit financials, they will be current and up-to-date. Bring your financial binder to leader meetings and be ready for anyone to view!

Things to remember when troop volunteers are setting up their troop/group bank account:

Approved banks include:

- Towne Bank - Council’s banker
- Chesapeake Bank
- Farmers Bank
- First National Bank
- Old Point National Bank
- Southern Bank
- SunTrust Bank

The troop may request up to two debit cards, but credit cards are not approved.

Do not...

- Write checks out for “Cash” or to yourself, and endorse by you.
- Round up your check or write a check for more than the amount of purchases.
- Allow caregivers to be late with payments for product programs.
- Use your own money to pay for troop or service unit activities. All expenses are paid out of troop or service unit funds.
- Accept any payment without providing a receipt.

Reimbursements

If a volunteer or caregiver requires reimbursement, requests are submitted to the troop/group within two weeks of purchase and must be accompanied by a receipt. The same is true for anyone requesting a reimbursement from the service unit.

- Reimbursements are made by writing a check with the reason for reimbursement noted on the check memo.
- If a signer on the account or a member of their family is receiving reimbursement, one of the alternate signers must review the receipts and sign the check.

Budgets

Each level – service units and troops will develop a budget that reflects their goals and plan of work.

Service Unit Budget may include:

- Family events
- Court of Awards
- Encampment
- Recruitment events
- Program activities
- Financial assistance in cases of need
- Service unit supplies
- Individual Registered Members' funds

Service Unit Budget Planning Guidelines

- Service unit funds can be instrumental in helping a service unit experience membership growth and retention, offer exciting programming opportunities, and introduce Girl Scouts to the broader community. But, this can only happen if the funds are properly tracked and used for the legitimate purposes of supporting leadership development and training of its adult volunteers, providing support to troops and girls in need, providing service to the community, and facilitating fun events and activities that engage Girl Scouts, their families, and community members.
- With the assistance of the volunteer support team in the service unit, a yearly budget is prepared by the finance coordinator during the Service Unit Engagement Plan. Below are acceptable ways that money could be spent during the year.
- Service unit events (service unit encampment, Thinking Day event, Cookie Rally, etc.)
- Supplies (postage, copies, etc.)
- Appreciation gifts
- Annual Awards Celebration
- Girl Scout programs
- Training for outdoor adventure instructors

Unacceptable ways include:

- Manicure because you feel you worked hard and deserve it
- Date night with your spouse

Troop budgets may include:

- Girl Scouts of the U.S.A. registration dues
- Troop supplies
- Program activities
- Camping
- Trips/events
- Service project expenses
- Donations

Finance Tips and Guidance

Managing money that is not your own is serious business! Encourage troop and group volunteers to protect themselves and the girls with these precautions:

- Purchase a receipt book and write receipts every time money is collected.
- Put everything financial (receipts, deposit slips, etc.) all in one place.
- Never reimburse yourself. If reimbursement is to be made, ask another signer on the account to sign the check.
- Never reimburse expenses without proper receipts and back-up.
- Never make a check out to cash. All checks should have some form of back-up (receipt).
- Never deposit Girl Scout funds in any account other than the troop or group account, especially not a personal account.
- Never mix Girl Scout cash with personal cash (in your wallet, etc.).
- Never use the Girl Scout checkbook to pay for personal expenses.
- Never refuse to share troop or group financial information with a parent/guardian.
- The troop or group account is like an open book – to be shared with all.
- Always have financial records up-to-date. If needed, financial records should be able to be shown to anyone who asks at a moment's notice.
- It's easier not to spend incoming cash for other purposes; deposit the full amount and then make your purchase.

As the service unit finance coordinator, you will want to provide at least one enrichment training during the service unit leaders' meeting. Work with your volunteer support team to determine the month you will providing a financial enrichment. Suggestions for topics are:

- Annual Finance Report
- Money-Earning Guidelines
- Budgeting with the Girl Scouts
- Valid Expenses

Steps to Open a Bank Account

All troops and groups must have a bank account. A new troop volunteer is ready to open up a bank account, or be added to an existing troop account, after they have completed steps one through six on the New Troop Volunteer Checklist.

These steps include the following:

1. Become a registered member of the Girl Scouts of the U S A
2. Complete the criminal background check process
3. Complete the current new leader learning path
4. Receive appointment notification
5. Identify at least one other unrelated troop volunteer to serve as co-leader. They will need to complete steps one through six on the checklist as well.
6. Receive a troop number.

Disbanded Troops

A disbanded troop is a troop that is no longer meeting or the troop has not registered for at least three months from the expiration date of the last registration.

What do the troop leaders need to do?

Unused Girl Scout money left in accounts when groups disband becomes the property of the service unit. Prior to disbanding, the group may decide to donate any unused funds to their service unit, another troop/group, or for approved Girl Scout activities. Girl Scout activities can include purchasing materials to support another organization through Take Action projects. When closing a troop/group bank account, be sure all checks and other debits have cleared the account before you close it, and realize that you may have to close the account in-person. Turn remaining funds over to the service unit finance coordinator.

If the troop leadership of an existing troop decides not to continue or if the troop decides to stop meeting during the membership year, the leader is to:

- Notify the service unit coordinator.
- As a troop/group, decide on how to use existing troop funds. Encourage this decision to be made by the Girl Scout troop members. Troop funds are for Girl Scout activities and are not to be retained by individuals as their property. Troops may decide to contribute a portion of their group treasury to organizations or projects they consider worthwhile, to another group, or for Girl Scout activities.
- Complete a financial report.
- Write a check for the account balance, made payable to the Girl Scouts of the Colonial Coast and forward it to the service unit finance coordinator. Turn everything (checkbook, bank statements, debit cards, deposit slips, supplies/materials and the final financial report) into the service unit finance coordinator.
- Delete troop social media pages or groups, websites, and other online presence

When Girl Scouts remain in the organization and move to another troop/group or pathway, the treasury is divided equally among the troops/groups to which the Girl Scouts are moving. The money goes directly into troop/group accounts and not to the members personally.

What the service unit needs to do:

- Notify customercare@gsgccc.org of the troop disbanding.
- Notify all appropriate service unit team members of the troop disbanding.
- Hold the disbanding troop's treasury in the service unit's bank account for two membership years. After that date, money will be available to be used at the discretion of the service unit volunteer support team.
- Disbanding troop property, e.g., flags and tents, will be given to a new troop/group or divided among existing groups at the discretion of the service unit volunteer support team.
- Turn in the financial records to the council.

Delinquent Account Policy

Delinquent account policies can be found in Volunteer Essentials and in the Volunteer Policies, available on www.gscoc.org.

- A. Anyone who does not settle their product sale or program fee bill within 60 days of the due date, without acceptable explanation, will be removed from their volunteer position for handling funds, and may not serve again in any of these capacities.
- B. Volunteers who misuse funds for which they are responsible will be released from all their Girl Scout positions with the Girl Scout Council of Colonial Coast.
- C. Girl Scout Council of Colonial Coast volunteers who are authorized signers on checking accounts are responsible for all overdrafts that they initiate. Girl Scout troop, group or service unit funds are not to be used to cover overdraft fees.
- D. Any bad debts, delinquent accounts or misuse of the funds from Girl Scout group accounts, product sales or program fees will be turned over to collections or law enforcement if the problem is not resolved with a 10 working day notification period.
- E. Non-Sufficient Check Policy – Girl Scout Council of Colonial Coast will charge a fee for returned checks at the rate allowed by law. Additional bank processing fees are charged by the bank and/or collection agency handling the returned check.

Volunteer Personnel Policies revised and adopted by the Board of Directors, May 2021.

Financial Reporting

Each troop/group is required to submit an annual finance report by June 30th, or earlier, as requested by each service unit. Once the troop/group has submitted the report, they will need to submit a copy of their latest bank statement to the service unit finance coordinator. Troops/groups will need to retain copies of their annual finance report along with the completed Detailed Cash Record, all receipts and bank statements for three years.

In the event of an audit, the troop/group will need to turn in all receipts and bank statements as well as the Detailed Cash Record.

Sales Tax Exemption

In Virginia, all materials and food purchased by Girl Scout troops and service units are exempt from sales tax, if you provide the IRS 501(c)(3) Tax Exempt Letter to the business. Purchases must be paid with either a check or debit card with the council name and troop number or service unit name listed on it. There is no tax exempt letter for North Carolina.

Purchases

- Whenever possible, purchase supplies, equipment, goods and services with the troop or group check card or check. For service unit purchases, the service unit check card or checks share used whenever possible.
- Use the Virginia Sales Tax Exempt certificate.
- Only use the troop, group, and service unit bank account for appropriate expenses. If the troop or group volunteer has a question about appropriate purchases, you should be contacted. See below for a partial list of appropriate purchases:
 - Supplies, equipment (become property of the troop/group when purchased by the troop/group).
 - Goods and services purchased for the troop/group.
 - Service unit dues
 - Troop/group events and field trips.
 - Donations to the Juliette Low World Friendship fund (if agreed upon by the troop/group).

Partial list of appropriate purchases continued:

- First-aid training for an adult.
- Leader books and materials (become property of the troop/group when purchased by the troop/group).
- Recognitions for youth and adult members (e.g. – gift for cookie volunteer, etc.).

Acceptance of Donations

Troop, group or service unit representatives may not solicit cash gifts from businesses or individuals without prior approval from the Philanthropy department. Any financial contribution to the troop, group or service unit is to be deposited through the Council. The Internal Revenue code requires that checks be made out to the 501(c)(3) tax exempt entity – Girl Scout Council of Colonial Coast. The funds will be disbursed as the donor requested. The appropriate council acknowledgement letter will be sent to the donor.

Money-Earning Basics

Troops and groups earn money primarily through the council's two product programs – Girl Scout Fall Product Program and Girl Scout Cookie Program. Both of these programs are designed to help Girl Scouts develop and practice the five skills: goal setting, decision making, money management, people skills, and business ethics.

The two distinct ways troops and groups earn money are:

- The Girl Scout Cookie Program and other sales of Girl Scout–authorized products (such as Girl Scout magazines and nuts/candy), are organized by the Council and open to all Girl Scouts. Girls can participate in both Council-sponsored product sale activities each year: the cookie program and the fall product program. All members who take part in any manner of Girl Scouting (troop, camp, travel, etc.) are eligible to participate in Council-sponsored product programs, with volunteer supervision. Please remember: adult volunteers and Girl Scout Council staff don't sell cookies and other products — Girl Scouts do.
- "Group money-earning" refers to activities organized by the troop/group (not by the Council) that are planned and carried out by Girl Scouts (in partnership with adults) and that earn money for the group. Groups must participate in both Council-sponsored product programs before they participate in any group money-earning activity.

There are a few specific guidelines about group money-earning—some required by the Internal Revenue Service—that ensure that sales are conducted with legal and financial integrity. Consider the following reminders and cautions:

- Monetary donations must be processed through the Council.
- Money-earning projects must incorporate the Girl Scout Leadership Experience in the activity (i.e., involve a service and/or learning aspect for Girl Scouts).
- All rewards earned by Girl Scouts through product programs must support Girl Scout program experiences (such as camp, travel, and program events, but not scholarships or financial credits toward outside organizations).
- Service units and troops/groups cannot submit applications for grants. Since they are not the 501(c)(3) entity, the grant management would be the responsibility of the council.
- Rewards are based on sales ranges set by the council and may not be based on a dollar-per-dollar calculation.
- Girl Scouts prohibits the use of games of chance such as raffles, contests, bingo, etc., for money-earning activities.
- Girl Scouts Blue Book policy forbids members from the direct solicitation of cash. Girl Scouts can collect payment towards the purchase of a package of Girl Scout Cookies and Girl Scout Fall Product Program products through participation in council-approved product program donation promotions.
- Girl Scouts forbids product demonstration parties where the use of the Girl Scout trademark increases revenue for another business, for example, in-home product parties. Any business using the Girl Scout trademark must seek authorization from GSUSA.
- While outright sale or endorsement of commercial products is prohibited, the council will begin reviewing certain types of partnerships and sponsorships with small, local businesses on a trial basis. Approval for business partnerships will require approval by the council philanthropy team.

- Troops/groups are encouraged to participate in council product programs as their primary money-earning activity; any group money-earning event should not compete with the Girl Scout Cookie Program or other council product program.
- Group money-earning activities need to be suited to the age and abilities of the participants and consistent with the principles of the GSLE.
- Money earned is for Girl Scout activities and is not to be retained by individuals.
- Girl Scouts can, however, be awarded incentives and/or may earn credits from their Girl Scout product program participation.
 - Funds acquired through group money-earning events must be reported and accounted for by the group, while following council procedures.
 - “Adult members in their Girl Scout capacities may not solicit financial contributions for purposes other than Girl Scouts. Adults may engage in combined fundraising efforts authorized by the Girl Scout council and in which the local council is a beneficiary. Youth members may not engage in any direct solicitation for money.”
–Blue Book of Basic Documents

Girl Scout Activity Insurance

Upon registration, all youth and adult members in the Girl Scout Movement are automatically covered under the basic plan from Mutual of Omaha. The entire premium cost for this protection is borne by GSUSA. The basic plan is effective during the regular fiscal year – October 1 to September 30. Up to 14 months of insurance coverage is provided for new members who register in the month of August. This insurance provides up to a specified maximum for medical expenses incurred as a result of an accident while a member is participating in an approved, supervised and approved Girl Scout activity, after the individual’s primary insurance pays out. This is one reason that we strive for all participants to be registered members. Non-registered caregivers, tagalongs (siblings, friends, etc.), and other persons are not covered by basic coverage.

This insurance coverage is not intended to diminish the need for or replace personal health insurance or to replace the benefits that may be available under a personal medical plan. Rather, it is the plan’s objective to provide you and the caregivers of each Girl Scout entrusted to your care the assurance that, should the need arise; financial coverage is available to help pay the medical expenses of accidents that occur during normal, supervised and approved Girl Scout activities.

An optional plan of activity insurance is available for Girl Scouts taking extended trips and for non-members who participate in Girl Scout activities. These plans are secondary insurance that a council may offer to cover participants taking part in any council-approved, supervised Girl Scout activity.

GSCCC requires you to submit an Insurance Order Form for Girl Scout Activities along with payment (minimum payment \$5) to the Girl Scout office two weeks prior to event or travel.

All claims must be submitted through the council office. Mutual of Omaha will not process claims unless submitted through council.

Accident/Incident Report Form must be completed and submitted to the council within 24 hours.

National Membership Dues Assistance

In some cases, circumstances exist that prevent potential or current members from being able to pay Girl Scout National Membership Dues. In these situations, membership dues assistance is available from Girl Scouts of the Colonial Coast to ensure that Girl Scouts are able to participate regardless of their financial situation.

Troops and service units may also have provisions in place to provide assistance. This can be built into the troop or service unit budget.

***THANK YOU for your continued dedication to Girl Scouts,
our Mission, and to Girl Scouts of the Colonial Coast.***

We appreciate you!

