

Banking for Service Unit, Day Camps and Event Committees

GSKSMO requires each service unit or day camp to have a checking account where all funds are passed through and recorded. This account must be used solely in support of Girl Scout programs. *Depending upon the size of the service unit and event committee, an additional bank account can be established for SU events.*

One of the functions of the service unit is to support programming and to cover related administrative costs. SUs should develop an operating budget to reflect anticipated income and expenses for the upcoming GS year. The following allocations are recommended:

- Girl Programs and Events = 40%
- Volunteer Development and Appreciation = 20%
- Assistance to Individuals (i.e., camperships, event fees, etc.) = 15%
- Resources (i.e., new troop welcome kits, SU library of materials, recruiting event fees, etc.) = 15%
- Administration (i.e., photocopies, paper, postage, meeting location fees, etc.) = 10%

There must be more than one authorized signers, neither related to each other, on all service unit accounts. These signers may include but are not limited to the SUM, the SU treasurer, or another service team volunteer. Access to the bank account information should be available for all signers to view account balances, download transaction history, and print copies of checks and statements.

All volunteers that handle money must be a currently registered Girl Scout member and have successfully completed the background check screening.

SU bank accounts and the funds therein are subject to being randomly audited by the Girl Scouts of Northeast KS and Northwest MO as deemed necessary.

For more information about service unit banking, consult with your council staff.

Opening a Service Unit Bank Account

Work with your volunteer support staff to identify an applicable bank account in your area.

- All bank accounts are titled in the name of Girl Scouts of NE KS & NW MO, Service Unit# _____.
- Only one signature is required on each check.
- Print checks with Girl Scouts of NE KS & NW MO on the first line and your SU # ____, day camp SU # or SU # Event Committee on the second line. Do not put a mailing address on the checks. The bank will ask you for a mailing address for their records and you will supply your home address (not the council address.) Addresses on checks complicate changes in bank account leadership. Some banks ask for additional information. If you need assistance, contact customercare@gsksmo.org.

Service Unit Banking Procedures

- Reimbursement from any of these service unit or day camp accounts should be only made with appropriate supporting documentation.
- The annual Finance Report, accompanied by a copy of your requested banking statement, must be submitted by the due date.
- When filling out the Finance Report, all SUMs or Day Camp Directors should review and approve before submitting.
- All bank statements, check registers, and supporting documentation (receipts, invoices, canceled checks, etc.) must be maintained for three (3) years by the one filling out the Finance Report.
- When a service unit or day camp splits and joins bordering units, the funds are to be proportionally transferred to the new service units. Work with your council staff to calculate this transaction.

Managing the Service Unit Account

The SUM or designated volunteer is responsible for coordinating deposits, expenditures, and financial reporting for and to the service unit. Since the money belongs to the service unit, it is important that the management of funds is transparent for the volunteers as well as the council.

Purchasing supplies and requesting reimbursements correctly for service units is an essential part of managing your bank account. Follow these guidelines:

Purchases

Whenever possible, purchase supplies, equipment, goods, and services with the SU debit card. Use the Sales Tax Exempt form for all purchases, which can be provided by your council staff or email your request to customercare@gksmo.org. It is also important to only use the service unit bank account for appropriate expenses:

- Supplies, equipment, goods, and services purchased for service unit use become the property of the SU and must be included in any service unit inventory.
- SU events and field trips
- Volunteer recognitions
- Food for SU meetings

**Do not co-mingle this account with any other Girl Scout or personal accounts.*

Reimbursements

If a volunteer or individual troop requires reimbursement for a pre-approved purchase and/or event expenses, a best practice is to have all receipts turned in within 2 weeks. No reimbursements are to be given without detailed receipts.

Cash

An ATM withdrawal receipt does not qualify as a receipt for reimbursement or justification for SU purchases. All purchases made with cash require detailed receipts of the goods and services purchased with the cash.

Debit Cards

Debit cards should only be issued to currently registered SUMs or other designated service team volunteers. The cardholder is responsible for obtaining purchase receipts, securing the card, and is legally responsible for the transactions posted to the card. *Credit cards will not be authorized since borrowing money is not allowed for service unit accounts.*

Monthly Reconciliation

Debit card expenditures should be reconciled monthly to ensure that there are no unauthorized expenditures to the account. Inappropriate debit card usage will result in forfeiture of the debit card privilege and, in some cases, could be subject to the council misappropriation of funds process.

Misappropriation of Service Unit Funds:

If a SUM or other service team member suspects or establishes that there has been a misappropriation of service unit funds, contact your council staff immediately. Collect all bank statements, reports or records and document any findings.

Any concerns will be investigated according to the council misappropriation of funds process which could result in forfeiture of debit card privileges, release as a volunteer or prosecution.

Service Unit Responsibility with Troop Banking

Troop Banking Support:

Depending upon the troop bank account that is established, a service team volunteer may need to be a signer on the account. This could be the SUM or other service team volunteer. It is a good practice to identify 2-3 willing volunteers for this process to help troops establish their bank accounts in a timely manner.

When troops Merge, Disband or Change Leadership:

If SUM or any other member of the service team learns of a troop disbanding, merging or changing leadership, contact your council staff for assistance.

A disbanding troop has the opportunity to designate any remaining funds to go to another troop, the service unit, council or other non-profit organization. If a disbanded troop does not allocate their remaining funds, the funds would automatically transfer to council and any remaining troop supplies would be allocated to the SU for service unit programming or donation to another troop.

Misappropriation of Troop Funds:

If a SUM or other service team member suspects or establishes that there has been a misappropriation of troop funds, contact your council staff immediately. Collect all bank statements, reports or records and document any findings.

Any concerns will be investigated according to the council misappropriation of funds process which could result in forfeiture of debit card privileges, release as a volunteer or prosecution.

** Please note: the SU should not use service unit funds to cover a troop deficit.*