

Banking for Service Units

GSKSMO requires each service unit to have a checking account where all funds are passed through and recorded. This account must be used solely in support of Girl Scout program.

One of the functions of the SU is to support programming and to cover related administrative costs for multiple troop activities. SUs should develop an operating budget. This budget will 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 1 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 SU banking, consult with your volunteer support staff and refer to the council banking tab on the website.

Opening a Service Unit Bank Account

Depending upon where your SU is located, there are different procedures for opening a service unit bank account. Work with your volunteer support staff to identify and follow the correct process.

- 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 # ____ or day camp SU # ____ 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-supply your home 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 the SU accounts should be only made with appropriate supporting documentation.
- The annual SU Financial Report, accompanied by a copy of your May banking statement, must be

submitted by the due date, and can be found on the gsksmo website under SU Resources.

- For SU Treasurers filling out the SU Finance Report, ensure that the SUM has reviewed and approved before submitting.
- All bank statements, check registers, and supporting documentation (receipts, invoices, canceled checks, etc.) must be maintained for three (3) years by the SU treasurer or SUM.
- When a SU splits and joins bordering units, the SU funds are to be proportionally transferred to the new SUs. Work with your volunteer support staff to calculate this transaction.

Managing the Service Unit Account

The SUM or SU treasurer is responsible for coordinating deposits, expenditures, and financial reporting for and to the SU. 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 volunteer support staff or email your request to customercare@gsksmo.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/group 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, SU Treasurers 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 Funds:

If a SUM or other service team member suspects or establishes that there has been a misappropriation of service unit funds, contact your volunteer support staff immediately. Collect all 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, SU treasurer 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 volunteer support 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 transfer to council and any remaining troop supplies would be allocated to other SU troops or for service unit programming.

Misappropriation of Funds:

If a SUM or other service team member suspects or establishes that there has been a misappropriation of troop funds, contact your volunteer support staff immediately. Collect all 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.*