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| **Good Turn Daily Accounts** |
| Standard Operating Procedures |
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| **8/1/2017** |



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| This SOP covers the Pack 1481 Good Turn Daily Account (GTDA) program’s intent, applicability, authorized expenditures, and prohibitions as approved by the Charter Organization Representative (COR). |

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**SUMMARY OF CHANGES**

* Clarifies that families may utilize the GTDA credits, including Independent Girl Scout Juliette activities, as long as they meet the aims and purposes of the American Legion for it’s Congressionally chartered Americanism and Children and Youth missions of its 501c(19).
* Increased BSA fees to $25.50 for insurance.
* Increased Pack dues to $100.
* Added [www.scoutbook.com](http://www.scoutbook.com) as the preferred GTDA accounting method.
* Clarified what happens when a Scout leaves the unit
* Clarified the process for reimbursement for materials, training, and uniforms for American Legion Children and Youth, Americanism programs; American Legion Auxiliary Juniors program; and Independent Girl Scout Juliettes not covered under the GSUSA’s 501c(3)

**DATE:** 1 AUG 2017

**VERSION:** 5.0

**1.0 SCOPE**

1.1 This is a policy document that covers the sources and uses of Good Turn Daily Accounts (GTDA) credits as ratified by the Pack 1481 Committee and approved by the Charter Organization Representative (COR).

**2.0 APPLICABILITY**

2.1 All Scouts, immediate family members/guardians, and siblings that are chartered to Pack 1481. All costs described herein are usable for the individual Cub Scout and/or his family members only for those purposes directly related to Boy Scouts of America (BSA) and the collective goals of the Cub Scout Program and the Charter Organization, The American Legion (TAL) Alafia Post 148. Family members are defined as mother, father, siblings, or legal guardians. Extended family is not authorized for reimbursement. This includes sibling sisters that are Independent Girl Scout Juliettes or American Legion Auxiliary Juniors.

2.2 The term “in writing” means an email or signed memorandum or letter. SMS texts, social media messages, and the like do not count.

2.3 The intent of the GTDA is to make the Cub Scout more thrifty, make him more understanding of what it means to set goals and achieve goals, and to earn their own way. The GTDA are also purposed to increase family participation and strengthen family units. This is a substantial goal of the Cub Scout program. The credits in the GTDA are to be utilized to further these goals reduce the program delivery expense of Scouting for all Pack members and their families. The GTDA ensures accountability of the percentage of credits each registered Scout family receives from BSA and Pack fundraising efforts.

2.4 The utilization of GTDA credits is first and foremost to satisfy Pack 1481 annual dues, BSA national registration fees, *Boy’s Life* Magazine subscription, and related Scouting, American Legion Children and Youth or Americanism, and Auxiliary Junior program expenses.

2.5 The GTDA is not intended to be a personal debit card for the Cub Scout’s family, to offer a substantial private benefit to either the Scout or his family, or permit explicitly or implicitly any activity not allowed by the IRS, BSA, GRC, or TAL.

2.6 No GTDA credits shall be made available to the Scout or his family until and unless the Scout’s annual Pack dues and BSA national registration fees have been paid in full. At the time of recharter (December of each year), the GTDA will be temporarily frozen until the Scout’s BSA registration fees and Pack dues are paid. The current BSA registration and insurance fee is $25.50 and Pack dues are $100.00. This amount is subject to change.

2.7 Title to these GTDA credits remain that of Pack 1481, and ultimately that of the Pack 1481 Charter Organization TAL Alafia Post 148 for the benevolence of every Cub Scout family assigned to Pack 1481 collectively.

**3.0 DISPOSITION OF FUNDS**

**3.1 Sources of Funds**

3.1.1 Scouts earn credits for their GTDA by participating in fundraisers. Credits are determined by the Resource Management (RM) Committee/Finance Subcommittee. This credit remains the sole title of the Charter Organization at all times, not the Scout, parent, or sibling.

3.1.2 Parents may contribute donated funds directly into the Pack’s account which may be further converted to use in their children’s GTDA for deficits, current, or future uses for their children and the Pack.

3.1.3 GTDAs are non-interest bearing and the Scout/family is not entitled to the interest earned, if any. All interest, if any, will revert to Pack 1481 to cover corporate Pack program expenses.

**3.2 Accounting, Authority, and Approvals**

3.2.1 The RM Committee/Budget & Accounting Subcommittee shall maintain records of GTDAs. This committee will be the only authorized individuals to make debits, credits, or transfers. This committee is the only individuals approved to authorize conversion of credits to a monetary amount and further reimbursed from the Pack. All reimbursements shall be in accordance with this COR-approved SOP.

3.2.2 Reimbursements will be made by official check dually signed by the Paymaster (Pack 1481 check-writer) and an authorized member of the Budget & Accounting Subcommittee or RM Committee.

3.2.3 Receipts for all transactions will be issued and filed by the Budget & Accounting Subcommittee.

3.2.4 Accounting shall be accomplished using commercially and commonly available software (e.g. Microsoft Excel, [www.scoutbook.com](http://www.scoutbook.com), etc.).

**3.3 If the Scout Quits**

3.3.1 If the Scout quits the program before the Boy Scouts of America (BSA) recharter, his GTDA credits will remain in his GTDA the remainder of the current chartered year regardless of the source of funds (e.g. fundraising or parent contributions).

3.3.2 If a Scout elects not to recharter, the balance of the GTDA irrevocably converts to Pack 1481 funds, his GTDA is deleted, and funds are placed in the Pack 1481 savings account.

3.3.3 If a Scout returns after he quit or was not rechartered, he will have to start from a zero balance in a new GTDA. The original credits will not be returned from the Pack.

**3.4 If the Scout Transfers.**

3.4.1If a Scout remains in the BSA, but leaves Pack 1481 to go to another BSA unit outside of TAL 501(c)(19) Charter Organization, his GTDA credits will remain in his GTDA the remainder of the current chartered program year or the fiscal year ends, whichever is sooner, regardless of the source of credits (e.g. fundraising or parent donations). At the beginning of the new program year, if the Scout has not returned to Pack 1481, the balance of the GTDA irrevocably converts to the Pack 1481 credits and his GTDA is deleted.

3.4.2 If a Scout returns after he transferred away from the Charter Organization’s 501(c)(19) and was not rechartered with Pack 1481, he will have to start from a zero balance in a new GTDA and earn new credits. The original credits will not be returned from the Pack.

3.4.3 Once a Scout has transferred, Pack 1481 will not reimburse that Scout for BSA activities undertaken while participating in activities under the charter of a different 501(c)(19) or 501c(3) even if his Pack 1481 GTDA still has credits available. The credits in his GTDA belong to TAL and the current chartered members of Pack 1481, the American Legion, for their exclusive corporate benefit for Scouting, Americanism, and Children and Youth. This includes those Scouts placed into a “Lone Scout” status.

**4.0 SCHEDULE OF ALLOWABLE USES OF GTDA CREDITS**

**4.1** **Program Fees and Admission**

4.1.1 Includes Pack dues, BSA/Greater Tampa Bay Area Council (GTBAC)/Timucua District registration fees/assessments, *Boys Life* Magazine, Pinewood Derby fees, Cub Scout Day Camp, BSA special event fees, Blue & Gold Banquet, BSA Disney Campout, Scout Daytona 500, “Pow Wows,” BSA Wings-n-Things, Busch Gardens GTBAC Birthday Party, BSA summer program outings, District Awards Banquet, etc.

4.1.1.1 Fees and expenses to reimburse food and meal costs (other than ticket costs to BSA functions) are *expressly prohibited*, even on BSA camping trips.

4.1.2 These credits are intended to be used for Cub Scout Pack 1481 functions the children and their family attends. If a family has boys chartered in other BSA programs outside of the Pack 1481 and TAL Charter Organization, the family may not use the Pack 1481 GTDA credits for those BSA activities. For example, if a family has Cub Scouts in Pack 1481 chartered by TAL and simultaneously has Boy Scouts in Troop 999 chartered by a different 501(c)(3), TAL GTDA credits may not be utilized to cover Troop 999 activities. **NOTE**: If a sister sibling of the Cub Scout is in a Girl Scout Troop, and not participating in the American Legion’s Scouting or Americanism program, and not meeting as an Independent Girl Scout Juliette, TAL GTDA credits may not be utilized to cover the sister’s Girl Scout Troop activities. Those Girl Scout Troop activities are covered under the Girl Scouts of the U.S.A.’s 501c(3).  
  
**4.2** **Materials**

4.2.1 Includes reimbursement for Cub Scout-related materials directly related to Den activities (e.g. craft supplies, rope, costumes, etc. related to the Den’s program activities. It includes related American Legion Children and Youth and Americanism program costs, American Legion Auxiliary Juniors program costs, and sister sibling Independent Girl Scout Juliette costs not covered under the Girl Scouts of the U.S.A.’s 501c(3). It does not cover non-expendable or durable equipment the Scout may retain for substantial private benefit like camping equipment).

4.2.2 All reimbursements for Cub Scout Pack 1481 Den-related Scout activities must be pre-approved in writing by the Den Leader.

4.2.3 Parents of the Cub Scout siblings must certified the costs related to items in paragraph 4.2.1.

**4.3** **Training**

4.3.1 Includes training for Scouts and the immediate family of Scouts for the benefit of Pack 1481. Examples are Cub Scout Leader Specific Training (CSLST), Basic Adult Leader Outdoors Orientation (BALOO), Outdoor Webelos Leader Skills (OWLS), Wood Badge, Cardiopulmonary Resuscitation (CPR), First Aid, University of Scouting, Philmont Training Course (PTC), Florida Sea Base Courses, etc.

4.3.2 While not mandatory for the GTDA reimbursement, the Pack encourages parents to first attend CSLST and BALOO prior to attending any other courses.

4.3.3 Includes training costs related to the American Legion’s Children and Youth, Americanism programs, American Legion Auxiliary Juniors program, or Independent Girl Scout Juliette program costs not covered by the GSUSA’s 501c(3).  
  
**4.4 Transfers Between Two or More GTDA.** Transfers are authorized from one GTDA to another (e.g. Scout #1’s family directs an intra-account transfer to Scout #2’s family or Scout #1’s family uses Scout fees for Scout #2 and Scout #2’s family repays Scout #1’s family for the purchase with their credits).  
  
**4.5 Limited Uniform Items.** This is intended for essential Cub Scout uniform items (Class A and B ‘AKA’ Pack Tee Shirt) for the Scout and immediate family members. No more than one each of the below uniform items may be reimbursed per year per person. These items are limited to:

Authorized Uniform Items for Reimbursement GTDA

* Cub Scout Class A shirt, uniform patches/sewing
* Cub Scout neckerchief
* Cub Scout clasp/slide
* Cub Scout belt
* Cub Scout hat
* Cub Scout socks
* Cub Scout shorts
* Cub Scout pants
* Cub Scout patch vest, sewing
* Pack Class B Pack Tee Shirt
* American Legion Auxiliary Junior pants
* American Legion Auxiliary Junior shirt
* American Legion Auxiliary Junior patches and sewing
* Independent Girl Scout Juliette vests
* Independent Girl Scout Juliette patches and sewing

**4.6 American Legion Memberships.** GTDA credits may be converted to cash and utilized by the Pack to pay for memberships as Legionnaires, Sons of the American Legion, Auxiliary for those adults and youth that qualify for membership. The GTDA credits may be used annually for this expense.

**5.0 WAIVERS**

5.1 Any waivers to this policy must be submitted in writing to the RM Committee Chair. The RM Committee Chair will submit to the Pack 1481 Committee Chair with a recommendation. The Committee Chair will submit the request to the COR. The COR has the final determination as it affects the TAL’s nonprofit status. This may be accomplished via email. All waiver decisions must be captured in writing for Pack 1481 records.

**6.0 REVIEW AND RESPONSIBILITY**

6.1 This SOP shall be reviewed annually by the RM Committee and submitted to the full Pack 1481 Committee for renewal. It is coordinated through the Pack Committee Chair and approved by the COR.

**7.0 REFERENCES**

7.1 26 United States Code 501(c)(19) *War veterans organizations*

7.2 Department of the Treasury, Internal Revenue Service Publication 557 *Tax-Exempt Status for Your Organization*, October 2013

7.3 BSA, CubCast, “How to Handle Fundraising Dollars,” 3 December 2014

7.4 BSA, *Product Sales Guide*, Page 9, “Individual Youth Accounts,” August 2014

7.5 BSA, *Fiscal Policies and Procedures for BSA Units Frequently Asked Questions*, August 2013

7.6 Former GRC CEO George McGovern policy guidance limiting GTDA transfers outside of Charter Organizations, August 2015, and revalidated on 20 December 2015.

7.7 IRS ruling against 501(c)(3) inurement (personal and private benefit) <https://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Inurement-Private-Benefit-Charitable-Organizations>

7.8 Memorandum from Hamilton & Philips Certified Public Accountants regarding uses of GTDA credits, May 2016.

**8.0 Point of Contact (POC).** POC for this SOP is the Pack 1481 Treasurer and Resource Management Committee Chair, Dr. Brian Frank at cell 813-463-3130 or email dr.brian.w.frank@gmail.com.

**APPROVED BY**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

The American Legion (Print, Sign) (Date)

Alafia Post #148

Charter Organization Executive/

Post Scouting Chair

or

Charter Organization Representative (COR)