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| **Resource Management (RM) Committee** |
| Standard Operating Procedures |
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| **8/1/2017** |



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| This SOP covers all aspects of how Pack 1481 manages its resources, including money and equipment, as approved by the Charter Organization, The American Legion Alafia Post 148. |

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**SUMMARY OF CHANGES**

Changes include the following:

* Changed American Legion seal to the Department of Florida seal
* Changed 0606 to 1481
* Changed “Reserve” account to “Reserve” account
* Clarified the principal/agent relationship between the Pack and Post
* Removed unnecessary language in “ear marked” accounts
* Increased the Wood Badge “ear mark” cost due to GTBAC course cost increases in CY17
* Added amplifying criteria for the Pack scholarship (e.g. contributing to fundraising)
* Added [www.scoutbook.com](http://www.scoutbook.com) as software to track GTDA balances
* Added Quartermaster tasks to coordinate with Boy Scout Troop 1482
* Clarified the historical proceeds for Camp Cards for the Scout and Pack
* Increased 2017 mobile card reader sur charge from 2.75% to 3%
* Removed the requirement for 2 signatures on the check per the American Legion’s bank policy
* Made Annex A more family oriented
* Changed Gulf Ridge Council to GTBAC

**DATE:** 1 AUG 2017

**VERSION:** 4.0

**1.0 SCOPE**

1.1 This is a policy document that covers the management of all resources that are taken into the Pack, maintained, issued, and/or expended as ratified by the Pack 1481 Committee and approved by The American Legion Alafia Post 148’s (“the Legion”) Charter Organization Representative (COR).

**2.0 DEFINITIONS**

2.1 **Resource**. A “resource” is defined as, “a source of supply or support: an available means —usually used in plural.”[[1]](#footnote-1) For the purpose of this SOP, the term “resources” shall include, but is not limited to all monetary instruments, supplies, equipment, uniforms, and Scouting accoutrements utilized by Pack 1481.

2.2 **Fiduciary**. As a noun, a person having a duty created by his or her undertaking to act primarily for another’s benefit in matters connected with the undertaking. As an adjective, a relationship founded on trust and confidence.[[2]](#footnote-2)

2.3 **Fiduciary duty**. The duty, imposed on a fiduciary by virtue of his or her position, to act primarily for another’s benefit.[[3]](#footnote-3)

**3.0 APPLICABILITY AND INTRODUCTION**

3.1 This SOP applies to all Scouts, Leaders, Committee Members, and immediate family members/guardians that are chartered to Pack 1481. Family members are defined as mother, father, siblings, or legal guardians.

3.2 All resources managed by Pack 1481 belong to the Charter Organization, American Legion Alafia Post 148, not Pack 1481, or individual members or family members of members within Pack 1481. This constitutes a Principle/Agent relationship between the American Legion Post and the BSA Cub Scout Pack. As such, Pack 1481 has a fiduciary duty to be good stewards of the Legion’s money, supplies, and equipment for the sole purpose of delivering a quality Scouting program and benefits to the Scouts of Pack 1481.

3.3 The intent of the RM SOP is to establish best practices and repeatable processes. Once approved, the processes are binding and deviation requires a waiver for approval as discussed below in paragraph 11.

3.4 The term “in writing” means an email or signed memorandum or letter.

3.5 The Pack may maintain as many bank accounts as required and authorized by the Pack Committee. The Treasurer may not move banking institutions or create additional accounts without the express permission of the Pack 1481 Committee.

3.6 The RM Committee is comprised of only those registered adult leaders who are deemed by the Pack 1481 Committee and COR to be exceptionally trustworthy and reasonable. Generally they should not be intimidated by conducting “public math,” handling money, and making announcements. Likewise, they should be unafraid to speak their mind on budgetary matters and make necessary suggestions to benefit the Pack when necessary.

**4.0 PACK ACCOUNTS**

4.1 **Operations and Maintenance (O&M) Checking Bank Account**. The O&M account is the designated account to execute the approved Pack 1481 annual budget. This account is utilized to issue checks from and deposit all revenues and donations received at any time throughout the year. This is the master account to record and track all Pack 1481 financial transactions. Deposits are discussed in paragraph 7.5. Transfers and authorization for checks are discussed in paragraph 5.4. Interest accrued in this account is to be transferred into the Reserve Bank Account at the end of the budget year as determined by the RM Committee.

4.2 **Debit Card Bank Account**. This account is used to conveniently and quickly pay Pack bills such as deposits for campouts, making necessary purchases at commercial entities, and increasing funds at the Greater Tampa Bay Area Council (GTBAC) office or store over the phone versus driving there. At any given time, this account balance should be a small quantity. That quantity should remain less than $500. This avoids the ability to prevent fraud if the debit card is compromised as it is not linked to the other accounts. Interest accrued in this account is to be transferred into the Reserve Bank Account at the end of the budget year as determined by the RM Committee.

4.3 **Consolidated Good Turn Daily Account (GTDA) Bank Account**. Each GTDA is consolidated into a single account at the bank. When Scouts require reimbursement from a GTDA, the Budget and Accounting Subcommittee shall approve and execute the transfer of funds from the Consolidated GTDA Bank Account into the O&M Bank Account. The reimbursement shall be made via the O&M account to record the outlay. Interest accrued in this account is to be transferred into the Reserve Bank Account periodically at the end of the budget year as determined by the RM Committee.

4.4 **Reserve Bank Account**. This account serves to supplement the O&M Bank Account if necessary and also houses “ear-marked” funds for specific purposes discussed below.

\***NOTE**: The Charter Organization Executive, Pack Treasurer, or their designee(s) shall have signature authority on all Pack 1481 bank accounts at all times.

4.5 **“Ear-Marked” Accounts.**

4.5.1 **“No Scout Left Behind” “Ear-Marked” Account.** This “ear-marked” amount is embedded within the Reserve Bank Account. It is not an actual separate bank account and it consists of $125. The purpose of this amount is to pay for patches for any Scout that belongs to Pack 1481 that may not have sufficient funds to pay their annual dues when it would otherwise prevent them from receiving patches they earned.[[4]](#footnote-4) Once this account is tapped into, it is up to the Pack Committee to determine where the replacement funds shall come from.

4.5.2 **Wood Badge “Ear-Marked” Account.** This account is ear-marked and embedded within the Reserve Bank Account for adult leaders who complete Wood Badge training.[[5]](#footnote-5) Attendance is not enough for reimbursement. They must obtain their beads in order to be reimbursed. The cost of the course is generally $250 or more per adult. A Wood Badge course attendee generally has 18 months to complete his or her Wood Badge tickets which surpasses a single budget year of 12 months. If and when adults are budgeted by the Pack to attend the Wood Badge course in a given budget year and they fail to complete Wood Badge the same budget year, that amount is automatically transferred from the O&M Bank Account to the Reserve Bank Account/Wood Badge “ear-marked” Account. If that same adult leader graduates during the following budget year, the cost is transferred back into the current year’s O&M Bank Account to reimburse the Wood Badge graduate. If the adult fails to graduate, those allocated funds will remain in the Reserve Bank Account.

4.5.**3 Scholarship “Ear-Marked” Account.** The Pack shall maintain an ear-marked account not to exceed $250 per fiscal year. This fund is a discretionary fund. A Scout or Parent/Guardian may request assistance from the Pack through their Den Leader. The Den Leader shall raise the request to the Cubmaster and Committee Chair. The Den Leader shall present evidence that the family has contributed to Pack fundraising activities to contribute (e.g. popcorn show-n-sales/neighborhood blitz sales, individually sold popcorn and camp cards, participated in car washes, etc.). Likewise, the Den Leader shall identify the way the adult family members are volunteering in the Pack per the bylaws (e.g. Blue & Gold committee, Pinewood Derby committee, etc.). The Committee Chair shall make a final recommendation to the COR. The COR shall have ultimate authority within the Pack on how the Charter Organization’s funds are spent to ensure compliance with IRS rules and determining if the scholarship meets a bona fide need.

4.6 **Cash Boxes**. The Pack shall maintain at least one cash box with $20 in $1 dollar bills. There is no limit to the number of cash boxes that are allowed, but should be limited to the amount minimally required with cash. See the Finance Subcommittee’s duties below in paragraph 5.5. If a cash box dips below $20, the cash box shall be replenished.

4.7. **Greater Tampa Bay Area Council (GTBAC) Accounts**

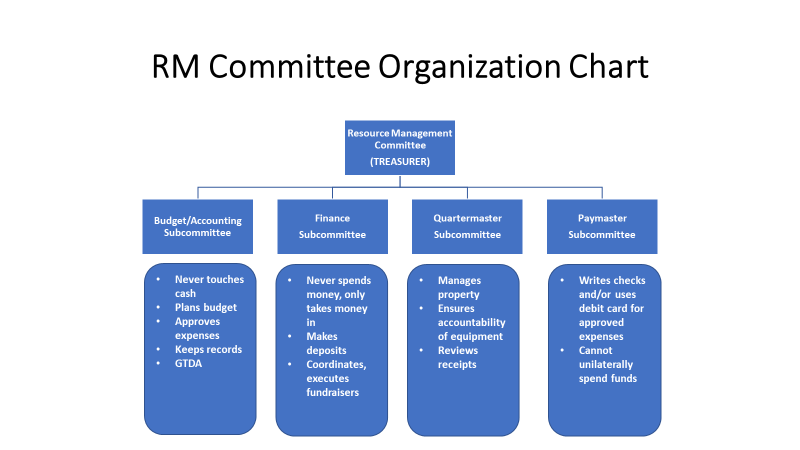
4.7.1 **Scout Store**. The GTBAC maintains a separate account for the Pack at the GTBAC office. The GTBAC provides an account balance to the neighboring BSA National-level Scout Store each morning. Funds in this account is used to buy anything in the store free of sales tax utilizing the American Legion Post 148 501c(19) EIN. This account may be increased by transferring funds from the Debit Card Bank Account or a check from the O&M Bank Account. Usage of this fund is limited to authorized leaders within Pack 1481 (e.g. Membership and Awards Chair, Committee Chair, Paymaster Subcommittee, etc.). \***NOTE**: If funds are transferred via debit card, GTBAC will pass-on the 3% credit card fee to the Pack. Use of checks by the Pack to deposit funds is highly encouraged.

4.7.2 **GTBAC Recharter Account**. Upon completion of all popcorn sales (take order, show & sale, and online sales) GTBAC will deposit the Pack’s proceeds into this account. It is maintained at the GTBAC office. These funds are intended to be applied to the Pack’s annual recharter approximately December of each year. The Pack is authorized to transfer the funds to the Scout Store account or have GTBAC Service Office mail a check to the Pack 1481 Treasurer for deposit into the Pack’s bank accounts as required. A small amount shall be maintained at the GTBAC Recharter Account to cover new memberships. This amount will vary.

**5.0 RM COMMITTEE AND DUTIES**

5.1 The RM Committee is a subcommittee of the Pack 1481 Committee. Members of the RM Committee are simultaneously members of the Pack 1481 Committee. Because of their fiduciary responsibilities, members of the RM Committee are required to be registered and chartered adult leaders of Pack 1481 and specifically approved by the COR. The Pack 1481 Treasurer is simultaneously the Chairman of the RM Committee.

5.2 The RM Committee exists to manage all of the Pack’s resources. It is structured to provide a separation of stewardship duties so that to the greatest extent practicable no one individual can make a financial transaction without coordination, oversight, and at least two-person integrity. See Figure 1 below. All RM activities are transparent, recorded, and accountable. Simultaneously, the duties of any one RM Committee member is limited in scope with the objective not to overwhelm or cause “burn-out.” This is an all-volunteer organization.

**Figure 1: The RM Committee Structure**

5.3 **Treasurer**.

5.3.1 The Treasurer is overall responsible for Pack 1481’s resources. The “buck stops with him (or her).” The Treasurer is responsible for whatever happens or fails to happen. He or she leads and synchronizes the RM Committee activities. The Treasurer has the authority to perform all functions within the RM Committee. This position is one of only three mandatory Pack Committee positions (Committee Chair, Treasurer, and Secretary). The Treasurer, due to the fiduciary duty and requirements to manage multiple activities, should not simultaneously hold any other adult leadership position within the Pack during their term of service as the Treasurer.

5.3.2 The intent of this position is to hold the final RM decision making authority and act as resource advisor to the full Pack Committee, Committee Chair, Cubmaster, and Den Leaders. The Treasurer is an authorized bank account signatory and debit card holder, but is only intended to make transactions as a last resort. The Treasurer should manage and coordinate all of the positions and duties of the RM Committee members to accomplish the Pack’s business. He or she should be in a management/quality assurance/quality control mode as RM transactions are made.[[6]](#footnote-6)

5.3.3 The Treasurer prepares and provides information materials for Scouts and their families related to fees, dues, and other costs of Pack 1481. This can be in the form of handouts, slides, group meetings, and/or emails.

5.3.4 When a Scout is in arears to the Pack, by the Budget & Accounting Subcommittee, the Treasurer is the designated individual from the RM Committee to inform the Cubmaster, Den Leaders, Committee Chair, and the individual Scout parents. The Treasurer should take great care to not embarrass the family and offer any alternatives or solutions as applicable.

5.3.5 It is the Treasurer’s responsibility to maintain a professional relationship with the bank. At all times, the Pack must maintain three RM Committee members that are approved by the Pack 1481 Committee to be on the Pack’s bank accounts. The decision to register the RM Committee Members with BSA is at COR discretion. This reduces risk when adult leaders leave, provides redundancy, and allows the Pack to continue to have access to its accounts at all times. When designated signatories swap out, it is the Treasurer’s duty to ensure all paperwork is completed and replacement signatories are properly added to the accounts.

5.3.6 The Treasurer shall maintain a financial relationship with the COR. This includes, but is not limited to keeping the COR informed on Pack RM activities described herein, submitting financial request to the COR, and obtaining necessary copies of COR documents for the Pack such as their Tax Identification Number and Florida non-profit organization tax-free certificate.

5.4 **Budget & Accounting Subcommittee**. The mission of this subcommittee is to prepare and coordinate the Pack’s annual budget, approve all outlays made by the Paymasters according to the approved budget, manage GTDA, transfer funds between bank accounts, and provide reports as required. They are the RM Committee’s administrators. They maintain all policies, memorandums, receipts, bank statements, and tax documentation. They reconcile bank accounts and actual expenditures against the authorized budget to determine variances and what adjustments need to be made concurrently and for the next budget year. They never handle, receive, spend, or issue any tangible Pack resources such as cash or equipment.

5.5 **Finance Subcommittee**. The mission of this subcommittee is to raise funds for the Pack and collect funds. This includes, but is not limited to popcorn and Scout Card sales, car washes, Pack Tee-Shirt sales, and Pack business such as dues, recharter fees, camping fees, Individual GTDA collections, etc. They do not spend funds, write checks, or use debit cards. They inventory, maintain possession of, and manage the Pack’s cash boxes, credit card/debit card mobile devices, and provide receipts as they receive funds.

5.6 **Paymaster Subcommittee**. The mission of this subcommittee is solely to pay the Pack’s bills. They write checks and use the Pack debit cards as required. They do not inventory or collect funds.

5.7 **Quartermaster Subcommittee**. The mission of this subcommittee is to fully account for all non-expendable, durable, and expendable property of the Pack. They maintain a master Pack property book and issues hand receipts to individuals. They are responsible for coordinating storage of all Pack property when not in use and in charge of insuring equipment is properly maintained and serviceable. They work with the Boy Scout Troop 1482 for access into the Post 148 Scouting Program intermodal 40’ connex.

**6.0 BUDGET AND ACCOUNTING SUBCOMMITTEE PROCENDURES**

6.1 **Budget Procedures.**

6.1.1 **Operating Year**. The Pack’s budget year is: 1 July to 30 June in order to reflect the Charter Organization’s fiscal year.[[7]](#footnote-7)

6.1.2 **Software**. The Pack shall utilize commercial software to plan, prepare, manage, and disseminate the budget. This may include, but is not limited to *Microsoft Excel* and [www.scoutbook.com](http://www.scoutbook.com). The subcommittee shall backup the data on external storage devices periodically to prevent loss. Ideally, the software solution should provide the best administrative solution at the lowest possible cost to offer the best value. Functions may include, but is not limited to providing reports, manage multiple accounts, manage property, and have the ability to communicate with the Pack’s membership and advancement software.

6.1.3 **All activities**. The budget shall encompass all anticipated program activity costs, fees, bills, supplies, equipment, revenues, and donations for a given program year. Considerations include total number of Scouts and leaders at various times throughout the program year (e.g. fall, spring, and summer), cost of the item and frequency of occurrences. Revenue sources should be estimated based upon previous year revenue trends given the number of participating Scouts and fundraising activities performed. Budget estimating should be conservative; costs should be estimated slightly higher while revenues and donations estimated slightly lower. Additional considerations and tools may be found online at Scouting.org[[8]](#footnote-8).

6.1.4 **Preparation**. The Budget and Accounting Subcommittee prepares the next year’s operating budget internally and then shares it with the RM Committee. The RM Committee makes any necessary adjustments before the Treasurer presents the budget to the full Pack 1481 Committee for ratification of the final Pack Committee meeting of the year. The full Pack 1481 Committee shall vote to approve the new annual budget and the vote shall be recorded in the minutes of the meeting. The budget timeline is below in Figure 2.

**Figure 2: Budget Year Milestones**

|  |  |
| --- | --- |
| **MONTH** | **EVENTS** |
| May | Prepare next fiscal year’s budget. Budget & Accounting Subcommittee prepares draft next program year Budget; Submits to RM Committee for review/edits |
| June | Treasurer submits proposed next annual budget to the Pack 1481 EXCOM for ratification and adoption. End previous fiscal year (30 June) |
| July | Begin new fiscal year (1 July) Prepare year-end financial statements for TAL Post 148 for inclusion into it’s IRS Form 990. |
| August | GTBAC gives popcorn program class and kickoff presentation at District Roundtable; GTBAC provides free sales prizes for the packs; Popcorn Kernel, Finance Subcommittee, and Treasurer should attend; Begin Scout program year |
| September-October | Popcorn fundraiser |
| December | Popcorn revenue received from GTBAC; Annual Recharter fee paid to GTBAC. |
| January | RM Committee budget workshop; review ½ program year’s variances and revenues, make adjustments for summer and fall program if necessary |
| February | Designate a Popcorn Kernel |
| March | Popcorn Kernel schedules show and sale locations |
| March-April | Scout Card sales |

6.1.5 **Goal**. The goal of the budget year is to break-even, not build a surplus or need to tap-into reserve accounts or ask the COR for supplemental funding. If funds remain from the previous year, they are transferred to the Reserve bank account. Conversely, if additional funds are required before the end of the budget year, those funds are transferred to the main operating bank account from the Reserve Accounts.

6.1.6 **Continuing Resolution (CR).** If the Pack fails to adopt a new budget at the December Pack Committee meeting, the Pack Treasure must motion to pass a CR. The CR authorizes the exact same budget expenditures approved the current year. The Pack shall not spend more than the authorized budget without the motion and approval to do so recorded in Pack meeting minutes. Any changes made to the CR shall be specified in the meeting minutes. The RM Committee shall expedite the adjustments to any proposed budget in order to secure its passage by the Pack Committee as soon as possible.

6.1.7 **Determining Pack Revenue**. This is not an exact science. Estimations are made based on concrete information taken from past program years, the experience of the Committee and Pack leaders, and an estimation of the number of Scouts that will participate in a given fundraising activity. The Finance Subcommittee shall make a revenue projection based upon percentages of proceeds that will come into the Pack from any given activity. This percentage should not be a standard rate for all activities and must be flexible to adjust up or down based upon revenue and expense variances throughout the year. For example, if costs were lower than expected at the first of the year, the Pack may choose to take a smaller percentage of proceeds for O&M and allow more to go to the individual Scouts that participated in the fundraising activities. The converse is also true. The revenue must benefit everyone within the Pack and individuals receiving credit for sales may not receive a substantial personal benefit or inurement as defined by the IRS or BSA. Figure 3 below lists past examples of revenue projections.

**Figure 3: Past Examples of Revenue Projections by Activity**

|  |  |  |  |
| --- | --- | --- | --- |
| **EXAMPLE ACTIVITY** | **BSA/GTBAC %** | **PACK %** | **SCOUT %** |
| Popcorn Take Order Sales Straight to a Business or Charter Organization Sold by Pack | 60% of proceeds | 40% of proceeds (of remaining 60% from BSA) | 0% of proceeds (of remaining 60% from BSA) |
| Popcorn Take Order Sales Sold by Scouts | 60% of proceeds | 40% of proceeds (of remaining 60% from BSA) | 10-35% of proceeds (of remaining 40% from BSA) |
| Popcorn Show & Sale (sales) or Neighborhood BLITZES Sold by Scouts | 60% of proceeds | 40% of proceeds | 10-35% of proceeds (of remaining 40% from BSA) divided between all participants of all booth sales and BLITZES |
| Popcorn Show & Sale (donations) Collected by Scouts | 0% of proceeds | 0-100% of proceeds | 0-100% of proceeds divided between all participants of all booth sales |
| Scout Cards ($10 each) Sold by Scouts | $5.50 or 55% of proceeds | $1 or 10% of each card | $3.50 or 35% of proceeds |
| Pack Tee Shirts ($12 each) Sold by Pack | $0 of proceeds | $0 of proceeds | $0 of proceeds |
| Car Washes at the Charter Organization (donations) Executed by Scouts | 0% of proceeds | 0% of proceeds | 100% of proceeds split between participants at that event |

6.2 **Accounting Procedures.**

6.2.1 This subcommittee approves every transaction made by the Paymaster Subcommittee or Treasurer based upon the current approved budget. This approval shall be accounted for in writing via signed memorandum or an email. Once an outlay occurs, this committee is provided the receipt (after review by the Quartermaster Subcommittee). The transaction is recorded and compared to the actual budgeted amount to determine variance and make necessary adjustments. The subcommittee shall keep the Treasurer routinely apprised of all budgetary variances so the Treasurer can inform the full Pack 1481 Committee.

6.2.2 This subcommittee shall file each receipt and bank statement throughout the year with the appropriate Pack filing system. This subcommittee shall reconcile each account no later than 60 days after the end of the fiscal year, provide a report to the Pack Committee, and turn-over financial records to the Charter Organization Representative for inclusion with the American Legion Post 148 IRS Form 990 filing.

6.2.3 A monthly financial status report that includes bank account balances, GTBAC balances, revenue, and expenses shall be submitted to the COR prior to the Charter Organization’s monthly Post business meeting. The report is due in sufficient time for the COR to include it with the Pack’s activity report.

6.3 **Good Turn Daily Accounts (GTDA).** The Budget & Accounting Subcommittee is responsible for the overall management of the Pack’s GTDA. This includes approving transactions, accounting for transactions, and executing transfers of funds between individual accounts and in/out of the appropriate Pack bank account. It includes managing and informing parents of account balances using [www.scoutbook.com](http://www.scoutbook.com). The Budget & Accounting Subcommittee is responsible for keeping the records up to date and keeping the Treasurer informed of which Scouts owe dues. COR-approved detailed procedures are covered in the GTDA SOP.[[9]](#footnote-9)

6.4 **Non-sufficient funds (NSF).**

6.4.1 **Bank Actions**. Because the Pack’s most preferred method of receiving funds is personal checks, this increases the risk of receiving a check without sufficient funds to cover the amount given. The bank will send a NSF notice to the Pack Treasurer along with deducting $35 per NSF check. Fees may change from year to year.

6.4.2 **Treasurer Actions**. NSF fees and checks underscore the necessity for all receipts to be accurate and informative. The Treasurer must ensure the Finance Subcommittee and volunteer assistants are following this SOP. When NSF fees occur, the Treasurer should contact the family in the same manner as if they owe any other funds. Be professional, use discretion, avoid embarrassment or conflict, but be firm in collecting funds owed to the Pack and the rest of the boys. Not only is the Treasurer collecting the NSF amount, but they must collect the original amount of the check as well. Checks received from outside the Pack (e.g. popcorn or camp card sales), the Treasurer will work through the family that collected the check to go back and collect cash for the NSF fee and original check amount.

6.4.3 **Cash or Money Order**. Collection of funds for NSF fees and the original amount of the check will only be accepted by cash or money order. Credit/Debit cards will not be accepted due to the additional fees the mobile device charges in addition to the fees the bank charged for NSF.

6.4.5 **Failure to Collect**. There are two sets of circumstances; 1) they are a member of Pack 1481, and 2) they are not. There are different methods for both. See ANNEX H, NSF Procedure Flow Chart.

**7.0 FINANCE SUBCOMMITTEE PROCENDURES**

7.1 **Cash Box Operations.**

7.1.1 **Responsibilities**. The Finance Subcommittee members shall maintain the Pack’s cash boxes, cash box SOP binders, and receipt books from week to week. They shall ensure at least one cash box is present at each Pack meeting to handle the Pack’s affairs such as collection of funds for campouts, paying dues, buying Pack tee shirts, etc. The Finance Subcommittee may enlist other adults to assist cash collection activities as required called Cash Custodians. The Finance Subcommittee shall ensure all Cash Custodians are properly briefed and trained on the cash box SOPs, security, and receipt procedures.

7.1.2 **Cash Box Inventory**. Each cash box shall possess the following items below in Figure 4. Each cash box shall be numbered with permanent marker and correspond to the same numbered cash box SOP binder. The cash box locking combination shall be set to a standard combination and disseminated amongst the RM Committee.

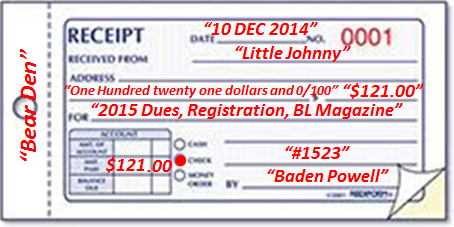
**Figure 4: Cash Box Inventory List**

1. 20 each $1 bills and/or coins
2. Credit Card Reader (e.g. Square smart phone device)
3. Ink pens
4. Paperclips and binder clips

7.1.3 **Cash Box SOP Binder**. Each binder shall be numbered to correspond with a cash box. The binder shall have information for cash box managers to read and understand. The intent is to make the procedures “turn-key” so they only have to read the binder and then know exactly what to do. Example memorandums for general instructions, specific instructions, credit/debit card mobile device instructions, and cash/check inventory sheets are found in Annex D.

7.1.4 **Receipts**. Pack 1481 shall only use receipt books with carbon copies. Scout/families receive the original top copy and the Pack retains the carbon copy for their records. It is important to complete as much information as possible on the receipt in order to reconstruct transactions when errors occur. Write what Den the Scout belongs to, purpose of the transaction, if it was cash/credit or debit card/check and check#. The individual receiving the cash shall print and sign their name to the receipt. Figure 5 below demonstrates a proper receipt.

**Figure 5: Example Receipt**



7.1.5 **Credit Card Reader for Mobile Devices**. These devices connect to mobile devices and allow the Pack to easily accept debit and credit cards. The Pack’s goal should be to utilize the device with the least overall fees. There are many types: *Square, PayPal, GoPayment*, etc. Members of the Finance Subcommittee should download a copy of the particular mobile application that corresponds with the device. If there is a fee for the application, the Pack shall reimburse the member. The device shall make deposits into the Pack 1481 O&M Checking Bank Account. The estimated annual fees for the device shall be accounted for in the annual budget. Specific instructions to utilize the Pack’s current credit card reader device are contained in Annex D.

7.2 **Fundraising Activities**. Scouts must learn to “pay their own way.” While part of the Charter Organization’s duties is to contribute and assist the Pack financially, often times the Pack must resolve to raise enough funds to pay for all the budgeted program activities without assistance from the Charter Organization. Proper planning and creativity is important. Below are various types of habitual fundraising the Pack executes throughout the year.

7.2.1 **Popcorn Sales**. This is the largest, most profitable, and most important fundraising activity the Pack executes each year. It happens in the fall. The program is administered by the Boy Scouts of America and GTBAC. Proceeds from this activity cover approximately 75% of the following year’s program costs (subject to change), less awards and recognition paid by Scout dues. The Finance Subcommittee is heavily involved with collecting individual take order sales, managing show and sales, and administering prizes. The designated “Popcorn Kernel” (AKA adult in charge of coordinating the popcorn sale program) is a key person in the Pack and should be designated as soon as possible to begin scheduling show and sale locations. Selection of the Popcorn Kernel must be carefully considered. Specific instructions for popcorn sales can be found in Annex B.

7.2.2 **Camp Card Sales**. This activity is executed in the spring and administered by GTBAC. Scouts are issued cards to sell. GTBAC keeps approximately 55% of the value of each card and it is up to the Pack to determine how the remaining 45% is disbursed between the Pack and individual Scouts (subject to change). Cards may be sold individually, as Dens, or coordinated show and sales. An adult leader should be designated to coordinate the Scout Card program well in advance in order to coordinate with GTBAC and schedule any show and sale locations if necessary.

7.2.3 **Donations**. Donations are received from time to time during BSA fundraising activities. Those donations received specifically for the BSA’s 501c(3) shall be turned-into the GTBAC. Those donations designated for the Charter Organization shall be retained by the COR. When donations for the COR are received, and the COR determines those donations shall be used for the benefit of Pack 1481, the RM Committee shall determine what the percentage of disbursement shall be for that particular donation. This should be contemplated ahead of time and agreed upon by the Pack 1481 Committee. If a donation is received and the individual did not make a designation regarding BSA/GTBAC or the Charter Organization and if the Scouts were in official Scout uniform representing BSA, the donation shall be designated for BSA/GTBAC. Annex E provides examples of donations and courses of actions.

7.2.4 **Miscellaneous Other Sales**. The Pack is not limited in the amount of fundraising it executes, but is limited by type. Certain restrictions and rules apply.[[10]](#footnote-10) [[11]](#footnote-11) Always check with the GTBAC Comptroller or BSA District Executive for official GTBAC policy as it may change. Other examples of fundraising activities may include, but is not limited to car washes, spaghetti dinners, selling “links and drinks” at Panther Trace events, selling beef jerky and meat sticks, Christmas wreaths, taking and selling Den and Pack group photos, cleaning up after a community event, selling donated restraint gift cards, etc. There are other examples of Scout fundraising activities in the back of *Boys Life*[[12]](#footnote-12) and *Scouting*[[13]](#footnote-13) magazines. Likewise, the Charter Organization may raise funds separately from BSA, but designate the Pack as the beneficiary of those funds specifically without having to involve BSA or GTBAC. [[14]](#footnote-14) [[15]](#footnote-15)

**NOTE**: Only the BSA national organization and local BSA Councils are authorized to solicit funds “in the name of Scouting.” See Annex C for BSA-provided questions to ask before starting a new fundraising activity. An application to GTBAC may be required several weeks prior to the planned activity.[[16]](#footnote-16)

7.3 **Pack Business Activities**. The Finance Subcommittee shall receive funds required for Scout’s and their families’ participation in the Pack’s program activities. This may include, but is not limited to collecting funds for camping trips, summertime Pack activities, selling tee-shirts, annual dues and recharter fees, and *Boys Life* subscription fees. The member should place themselves in a conspicuous location each Pack meeting (e.g. at a back table). In close coordination with the Pack Outdoor Activities Program Chair, Den Leaders, and other designated points of contact, the Finance Subcommittee members will supervise sign-up sheets, collect payments, and annotate usage of GTDA when necessary. They will notify the Budget & Accounting Subcommittee if/when GTDA balances are used so the adjustment can be properly annotated. The member will provide a receipt for the transaction in accordance with paragraph 7.1.4 above. At the end of the event, the Finance Subcommittee member shall ensure that cash boxes are inventoried by two separate people, the inventory forms are completed to standard (see Annex D), and they sign in receipt of the inventoried cash on the inventory sheet. The member shall secure the funds until the funds can be deposited in accordance with paragraph 7.5 below.

7.4 **Payment Preferences**. When conducting Pack 1481 business, personal checks are preferred. This allows the RM Committee to easily recreate records when mistakes are made. Cash is second most preferred. Mobile credit/debit card readers are the last resort as they cost the Pack money. However, the tradeoff for mobile card readers is people are more likely to pay via credit/debit than any other form making it convenient for them. If a mobile card reader is used, the Pack shall charge a $3 fee or 3% sur charge (whichever amount is greater) on each card transaction.

7.5 **Deposit of Funds**. The Finance Subcommittee shall secure all collected funds, dually inventoried, and make deposits to the Pack 1481 bank as soon as practicable. The goal should always be to deposit the funds the same week they are collected, especially personal checks. The Finance Subcommittee shall maintain a Pack 1481 self-inking bank stamp with the O&M account number on it and stamp the back of each check received. After deposits are made, turn-in deposit slips to the Budget & Accounting Subcommittee.

**8.0 PAYMASTER SUBCOMMITTEE PROCENDURES**

8.1 **Verify Sufficient Funds**. Prior to making a transaction, it is the responsibility of the Paymaster Subcommittee member making the transaction to check the current account balance. This ensures there are sufficient funds in the account before writing a bad check and causing NSF fees to the Pack. The Budget & Accounting Subcommittee are the designated RM Committee members to make necessary transfers between accounts. Likewise, they authorize the payment activities as described below.

8.2 **O&M Checking Bank Account**. Checks from the O&M account are only written after a member of the Budget & Accounting Subcommittee authorizes the expenditure. This places a check and balance on the activity, ensures the Pack stays within the budget, and there are sufficient funds in the account. Only authorized bank account signatories may sign Pack 1481 checks. As much detail as possible should go in the notes section of both the check and the check register (e.g. “reimbursement from Scout Account-Wolf Den,” “Camping fees,” “Reimburse Den Leader for supplies,” etc.).

8.3 **Debit Card Account**. The bank limits the number of debit card holders to two. This shall include a Paymaster Subcommittee member and the Treasurer. The Treasurer shall be used as a last resort. Debits from the O&M account are only conducted after a member of the Budget & Accounting Subcommittee authorizes the expenditure. This places a check and balance on the activity, ensures the Pack stays within the budget, and there are sufficient funds in the account.

8.4 **Receipts**. All receipts shall be routed through the Quartermaster Subcommittee for review to the Budget & Accounting Subcommittee. This may include an actual receipt, and internet page printout, or any piece of paper dually signed and dated for the stated purpose, to include any services, supplies, or equipment. If a receipt was lost, the Paymaster Subcommittee shall make a reasonable attempt to obtain a duplicate or recreate the receipt. If no other option exists, the Paymaster Subcommittee shall write a memorandum for record in lieu of receipt. The Quartermaster Subcommittee will initial each receipt to identify they have reviewed it. See paragraph 9.1.2 below.

8.5 **Refunds**. If a Scout or family requires a refund, the Pack will accommodate to the greatest extent possible. The Paymaster Subcommittee or other agent of the Pack (e.g. Cubmaster, Outdoor Program Activity Chair, Committee Chair, etc.) will make a reasonable attempt to recover the funds for the family. However, if the funds have already been paid, and the Pack cannot recover the funds, the Scout and family will not be provided a refund. Refunds must be coordinated through the Budget & Accounting Subcommittee.

**9.0 QUARTERMASTER SUBCOMMITTEE PROCENDURES**

9.1 **Property Accountability**.

9.1.1 **Property Book**. The Quartermaster’s main function is to have complete accountability of all non-expendable and durable property within the Pack. This is accomplished via a master property book that contains a listing of every item. The property book may be a *Microsoft* *Excel* spreadsheet, commercial program such as *www.scoutbook.com,* or a paper file. At least once per year, the Quartermaster should physically touch 100% of all property items. This does not have to be accomplished all at once, but rather coordinated for periodic inspections. For example, at a campout much of the equipment will be seen. Any property unseen may be brought to the Pack meeting or the Quartermaster could go to the Post 148 Scouting Program storage unit to see.

9.1.2 **Receipt Review**. New property is added to the property book upon review of receipts from the Paymaster Subcommittee. The Quartermaster determines if the item(s) acquired are non-expendable, expendable, or durable. If non-expendable or durable, the items shall be added to the Pack 1481 property book.

9.1.3 **Marking**. All items should be clearly marked as Pack 1481 property. This could be accomplished via a paint pen or engraver. To the extent possible, the items should be serialized (e.g. canopy 001, 002, 003, etc.). The Quartermaster is responsible for insuring that all property acquired, once identified on a receipt review, is properly marked.

9.1.4 **Hand Receipts**. All property listed on the Pack 1481 property book that is not hand receipted is the responsibility of the Quartermaster. Therefore, it is prudent to ensure that all property book items are hand receipted to the appropriate user, manager, or custodian. Hand receipts shall list, at a minimum, the date, name of hand receipt holder, item description, and item serial number. A hand receipt may be written or an email that can be stored. A SMS/text message, Twitter Tweet, or Facebook Personal Message, does not construe a hand receipt. The Quartermaster shall consolidate hand receipts in a physical file that can be brought to a Pack Committee meeting. If emails are used for hand receipts in lieu of a signed hand receipt, the Quartermaster shall print the email and include it with the hand receipt files.

9.2 **Storage**. The Quartermaster shall ensure all Pack 1481 property is secured in the Post 148 Scouting Program storage unit to prevent theft or tampering. This may include instructions to hand receipt holders who maintain Pack 1481 property at their personal residences.

9.3 **Maintenance**. The Quartermaster is responsible for recommending maintenance and disposition to the Treasurer. The Quartermaster shall coordinate any necessary maintenance and expenses through the RM Committees. If an item is unserviceable and more cost beneficial to dispose of the item versus repairs, the Quartermaster shall make the recommendation to the Treasurer to remove the item from the Pack 1481 property book. The Treasurer has the approval authority to remove items as required. Once removed, the Treasurer must notify the Pack 1481 Committee at the following meeting.

9.4 **Pack Retail and Consignment Items**. The Pack maintains items for sale for fundraising and consignment. The Quartermaster assists the Finance Subcommittee with accountability of stock items (e.g. Pack 1481 Tee-Shirts, popcorn, etc.). See Annex B for additional details on popcorn sales, Annex F Baloo’s Trading Post, and Annex G for Pack Tee-Shirts.

**10.0 Legal Entity of the Pack, State and Federal Obligations**

10.1 **Entity**. Cub Scout Pack 1481 is “owned and operated” by the Charter Organization, American Legion Alafia Post 148, of Riverview, FL.[[17]](#footnote-17) The Pack IS the Post and shall use the Post’s 501(c)(19) tax-exempt certificate.

10.2 **State of Florida**. The Pack shall file a “Doing Business As” (DBA) form with the State of Florida. It shall read: “Alafia Post 148 of The American Legion D/B/A Cub Scout Pack 1481”.

10.3 **Federal Internal Revenue Service (IRS)**. The Pack, with its DBA, shall obtain a unique Employer Identification Number (EIN) and use this EIN to open bank accounts.

**11.0 MISTAKES, ERRORS, AND OMISSIONS**

11.1 The RM Committee members are all unpaid volunteers, human, and capable of making mistakes. Mistakes in accounting will happen. When they do the RM Committee shall make those mistakes known immediately to the Treasurer and the Treasurer to the Key 3 Leaders: COR, Committee Chair, and Cubmaster. When mistakes are corrected, they shall be documented in writing. The documentation shall be maintained by the Budget & Accounting Subcommittee or Pack Secretary.

11.2 Depending on the level of the mistake, error, or omission, the Charter Organization may need to be notified by the COR and/or Treasurer.

11.3 All suspected incidents of fraud or embezzlement shall be reported to the Charter Organization immediately. The Charter Organization shall determine if a referral to law enforcement is necessary.

**12.0 WAIVERS**

12.1 Any waivers to this policy must be submitted in writing through the Treasurer to the Pack 1481 Committee Chair. The Committee Chair will seek a majority vote from the Pack 1481 Executive Committee (EXCOM). This may be accomplished via email. All waiver decisions must be captured in writing for Pack records maintained by the Budget & Accounting Subcommittee.

**13.0 REVIEW AND RESPONSIBILITY**

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

13.2 Addendums or revisions to this SOP require a majority vote of the Pack 1481 EXCOM in order to ratify.

**14.0 Point of Contact (POC).** POC for this SOP is the Pack 1481 Treasurer, 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

Commander/

Charter Organization Executive (COE)

or

Post Scouting Chair/

Charter Organization Representative (COR)

**ANNEX A**

**References**

26 United States Code, Section 501 *Exemption from tax on corporations, certain trusts, etc.,* as amended

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

BSA, *Fiscal Policies and Procedures for BSA Units Frequently Asked Questions*, <http://www.scouting.org/filestore/mission/pdf/Fiscal_Policies_Procedures_BSA_Units.pdf>, August 2013

BSA, Frequently Asked Questions, Individual Scout Accounts and Fundraising by BSA Units <http://www.scouting.org/filestore/financeimpact/pdf/INDIVIDUAL_SCOUT_ACCOUNTS_AND_FUNDRAISING_BY_BSA_UNITS_20140226.pdf>, 26 FEB 2014

BSA, CubCast, “How to Handle Fundraising Dollars,” <http://www.scouting.org/Scoutcast/Cubcast/2014.aspx>, 3 December 2014

BSA, *Product Sales Guide*, Page 9, “Individual Youth Accounts,” <http://www.scouting.org/filestore/financeimpact/pdf/CFD-Manuals/Product_Sales_Guide.pdf> August 2014

Pack 1481 Good Turn Daily Account Standard Operating Procedures, Pack 1481, 1 August 2017

Memorandum to TAL Alafia Post 148 from Hamilton & Phillips Public Accountants, May 2016.

Legal Opinion on Tax-Exempt Fundraising and Accounting for the American Legion Regarding the Boy Scouts of America, Charles W. McBurney Jr Attorney and Counselor at Law, 5 August 2016

**ANNEX B**

**Popcorn Program Best Practices**

Popcorn sales is the largest BSA fundraising even each year. Popcorn proceeds fund the following Pack program year (e.g. if you are selling in 2017, the funding is applied January-December 2018).

Get the Scouts and parents motivated! This requires “all hands on deck” participation from adults. Provide lots of incentives for the families to sell in addition to what individual prizes they can earn. Do not be afraid to apportion some of the Pack’s O&M funds to invest in incentives (e.g. more prizes, Den field trips, pies in the face, etc.). Get the parents and siblings involved by explaining how the individual/family sales get added to their Scout Accounts and it could pay for all the activities for the year plus BSA annual recharter and dues. Explain the value of online popcorn sales and sending invitations to friends and family out of state. Mom and Dad never have to write another check if they sell enough popcorn. Give Pack testimonials (e.g. The Smith family paid the initial charter fee for one Tiger and has never had to pay anything more even after adding two more Scouts and having 10 people in their family total attending activities).

Sales occurs between September and November of each year. Prize and reconciliation activities occur in November/early December just in time to pay annual unit recharter fees. GTBAC Council begins holding information sessions for the units in August. Generally, at the August District Roundtable/Program Year Kickoff Information Meeting, the District Executive and GTBAC Popcorn Chair distributes the unit’s ordering materials, incentive prizes, provides classes, best practice testimonials from other successful units, and a question and answer session. Most Cubmasters and Committee Chairs already attend for the kickoff meeting and Roundup information. It is highly advisable that the Treasurer, Finance Subcommittee Members, THE Popcorn Kernel, and assistant Den Popcorn Kernels attend this meeting. Scouts may start online sales immediately and then start take order sales once they receive the order forms from the Popcorn Kernel.

Each year GTBAC establishes a webpage with active links. The links include blank order forms, prize forms, prices, distribution dates for pickup and delivery, cash due dates, and much more. Pay attention to the dates and communicate them to your families as soon as possible. Get the word out early and often. Use email, handouts, and announcements. You will need volunteers to drive to Tampa to pick up popcorn cases for show and sales and bring back to a central Pack 1481 storage area (e.g. someone’s home who will control the inventory). The Pack will again have to drive to the Tampa distribution site to pick up all the Scout’s individual take orders for them to deliver.

See example key dates below from previous years.



For show and sale popcorn product, treat it and protect it like it were boxes of gold (because it is). If you open, lose it, or damage it, the Pack must pay for it. Whoever’s property/home the popcorn resides at, they must issue it out for sales, receive it back in after sales, and keep an accurate inventory at all times. At the actual sales, the sale leader must monitor the Scouts for their safety, but also to ensure they do not inadvertently damage the product.

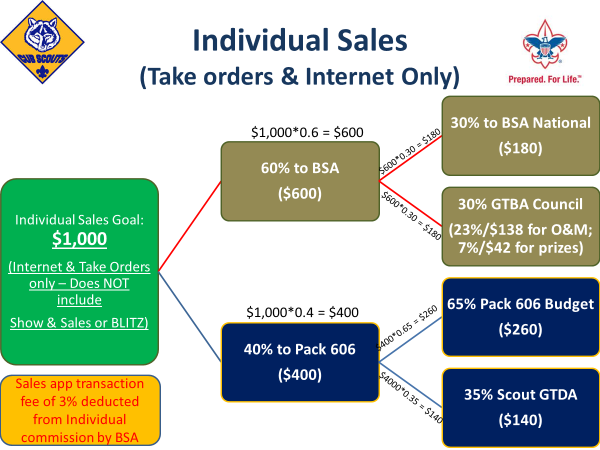
The Finance Subcommittee should have a solid plan how they intend to manage sales at multiple locations over a weekend, inventory cash boxes, issue them to other sales leaders, communicate numbers to the Budget & Accounting Subcommittee and Treasurer, and make deposits.

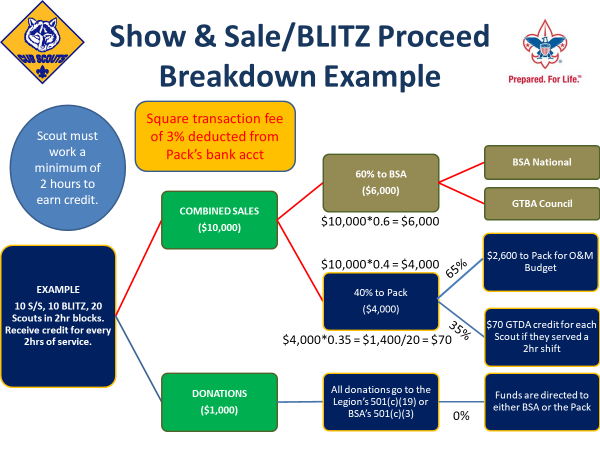
Consider how you want to collect individual take order sales. There are pros/cons to collecting weekly or waiting until the end of the fundraising period. If you wait until the end, you only have to collect money once. However, there are always families who will miss deadlines. The Pack will have to pay for anything they placed an order for if they do not turn in the funds on time. The con is you do not have a good sense of how well the Pack is doing in sales. The Popcorn Kernel can downwardly adjust the amount of physical popcorn they order for pickup based on how well the fundraiser has gone. If you collect weekly, it places much of the work on the adult volunteers managing the program. They must collect and inventory funds each week, communicate the numbers, input the data on a tracking sheet, and make deposits. The pro is cash flow for the Pack (we earn limited interest until December on the proceeds), we can see how well or poorly the Pack is doing and can judge if we need to surge on show and sales, and we build good will with customers by cashing their personal checks in a timely manner (e.g. not waiting 8 weeks until the Pack collects funds and the having a potential NSF fee-this happens often).

The Riverview, Gibsonton, Wimauma, Sun City Center, and Brandon areas are saturated with Cub Scouts, Girl Scouts, Boy Scouts, and other service organizations all attempting to collect funds or sale products in front of high traffic areas. It is highly advisable that the Finance Subcommittee, with or without a designated Popcorn Kernel, begin to schedule key locations for the fall fundraising during the spring (see Figure 2 above). These may include, but are not limited to: BassPro Shop, Gibsonton Walmart and Lowes; Riverview SAM’s Club, Winn-Dixie’s, Publix’, Chic-Fil-let, etc. Do not just call and get a verbal over the phone. Take a signed letter into the manager and either watch the manager add you to the store calendar or get a confirmation email or signed memorandum. A lot may change in six months, managers leave, things change. The Pack has been double-booked before and even denied a show and sale after having been booked.

Ensure that all receipt and NSF processes are followed. Every year NSF checks are received and the Pack is fined. Try to stay on top of them so the check writer can be approached in a timely manner to collect the funds and the fees. Good receipts will make it a lot easier. See Figure 6 above.

Have a plan for proceeds projections no later than the beginning of August based on the first half of the program year and summertime activity costs. If you need more O&M for the next budget year, decrease the percentage of GTDA credits the Pack provides to the Scouts for both show and sales and take orders. If you have a banner year, you can always make GTDA credit distributions into every GTDA. In 2013 the Pack was able to pay 100% of each member’s recharter out of the O&M Account versus taking it from the GTDA. Having good locations locked-in helps tremendously with sales.





**ANNEX C**

**Guides to Unit Money-Earning Projects**

A unit's money-earning methods should reflect Scouting's basic values. Whenever your unit is planning a money-earning project, this checklist can serve as your guide. If your answer is "Yes" to all the questions that follow, it is likely the project conforms to Scouting's standards and will be approved.

1. Do you really need a fund-raising project? There should be a real need for raising money based on your unit's program. Units should not engage in money-earning projects merely because someone has offered an attractive plan. Remember that individual youth members are expected to earn their own way. The need should be beyond normal budget items covered by dues.

2. If any contracts are to be signed, will they be signed by an individual, without reference to the Boy Scouts of America and without binding the local council, the Boy Scouts of America, or the chartered organization? Before any person in your unit signs a contract, s/he must make sure the venture is legitimate and worthy. If a contract is signed, s/he is personally responsible. S/he may not sign on behalf of the local council or the Boy Scouts of America, nor may he bind the chartered organization without its written authorization. If you are not sure, check with your district executive for help.

3. Will your fund-raiser prevent promoters from trading on the name and goodwill of the Boy Scouts of America? Because of Scouting's good reputation, customers rarely question the quality or price of a product. The nationwide network of Scouting units must not become a beehive of commercial interest.

4. Will the fund-raising activity uphold the good name of the BSA? Does it avoid games of chance, gambling, etc.? Selling raffle tickets or other games of chance is a direct violation of the BSA Rules and Regulations, which forbid gambling. The product must not detract from the ideals and principles of the BSA.

5. If a commercial product is to be sold, will it be sold on its own merits and without reference to the needs of Scouting? All commercial products must sell on their own merits, not the benefit received by the Boy Scouts. The principle of value received is critical in choosing what to sell.

6. If a commercial product is to be sold, will the fund-raising activity comply with BSA policy on wearing the uniform? The official uniform is intended to be worn primarily for use in connection with Scouting activities. However, council executive boards may approve use of the uniform for any fund-raising activity. Typically, council popcorn sales or Scout show ticket sales are approved uniform fund-raisers.

7. Will the fund-raising project avoid soliciting money or gifts? The BSA Rules and Regulations state, "Youth members shall not be permitted to serve as solicitors of money for their chartered organizations, for the local council, or in support of other organizations. Adult and youth members shall not be permitted to serve as solicitors of money in support of personal or unit participation in local, national, or international events." For example: Boy Scouts/Cub Scouts and leaders should not identify themselves as Boy Scouts/Cub Scouts or as a troop/pack participate in The Salvation Army's Christmas Bell Ringing program. This would be raising money for another organization. At no time are units permitted to solicit contributions for unit programs.

8. Does the fund-raising activity avoid competition with other units, your chartered organization, your local council, and the United Way? Check with your chartered organization representative and your district executive to make certain that your chartered organization and the council agree on the dates and type of fund-raiser.

**The local council is responsible for upholding the Charter and Bylaws and the Rules and Regulations of the BSA. To ensure compliance, all unit fund-raisers MUST OBTAIN WRITTEN APPROVAL from the local council NO LESS THAN 14 DAYS before the fund-raising activity.**

**ANNEX D**

**Cash Box SOP Binder Documents**

EXAMPLES INCLUDE:

* General Cash Custodian Instruction Memorandum
* Specific Cash Custodian Instructions for Popcorn Sales
* Cash Box Inventory Form Example – Cash/Coin
* Cash Box Inventory Form Example – Checks
* *Square* Mobile Credit/Debit Card Reader Instruction Memorandum

August 1, 2017

MEMORANDUM OF INSTRUCTION

SUBJECT: General Duties and Responsibilities of Cash Custodians

1. Applicability. Any parent/guardian of a registered boy in Pack 1481 may be a Cash Custodian. By performing the duties as a Pack 1481 Cash Custodian, they agree to abide by the general and specific duties and responsibilities listed herein.
2. General Duties and Responsibilities:
   1. The Cash Custodian shall conduct a joint inventory with the person issuing or turning-over the cash box using the Cash Inventory Form provided. Both parties shall fill-out the inventory form, sign, and date. The cash inventory form shall be returned to the cash box book.
   2. Any anomalies shall be annotated on the cash inventory form and reported to the Treasurer immediately.
   3. Limit and control access to cash boxes at all times. Boys shall not be permitted to reach into cash boxes or hold onto sale or donation proceeds.
   4. Keep sales and donations in separate containers.
   5. While taking-in money, the Cash Custodian shall group same denominations of bills together in stacks to make accountability easier
      1. $1 bill – stacks of 25 ($25)
      2. $5 bill – stacks of 20 ($100)
      3. $10 bill – stacks of 20 ($200)
      4. $20 bill – stacks of 25 ($500)
   6. Follow any specific instructions from the Pack Treasurer, Resource Management Committee, or other applicable registered Pack Committee Member regarding cash control.
   7. Do not accept foreign cash or coins. The bank will not accept them; therefore the Treasurer will not accept them as payment from the Cash Custodian.
   8. When Cash Custodian duties are complete, or if the Cash Custodian should have to leave the premises for any reason, the Cash Custodian shall conduct a joint inventory of the cash box. The joint inventory may be with another pack adult, but not the Treasurer. The Treasurer, when he receives the cash box from the Cash Custodian, will verify the Cash Custodian’s joint inventory.
   9. Only the Cash Custodian, especially if not working the activity, shall be the only person authorized to take the proceeds from the site unless an emergency occurs in which a joint inventory must be completed and signed.
   10. The Cash Custodian should have Pack Key Leader’s contact information from www.scoutmanager.com.
3. Read the specific instructions for how to install and operate the Square credit card reader with a smartphone or tablet.
4. Point of Contact (POC). POC for this SOP is the Pack 1481 Treasurer, Dr. Brian Frank at cell 813-463-3130 or email dr.brian.w.frank@gmail.com.

BRIAN FRANK

Treasurer

Pack 1481

August 1, 2017

MEMORANDUM OF INSTRUCTION

SUBJECT: Specific Duties and Responsibilities of Cash Custodians for Popcorn Sales

1. Maintain accountability of Popcorn at all times.
   1. Setup a display table with popcorn, prices, display board of Scout activities, and banners.
   2. If selling individual bags of popcorn is approved, only open one box at a time for:
      1. Ultimate Butter ($1.00 p/ individual bag)
      2. Butter Lite ($1.00 p/ individual bag)
      3. Kettle Korn ($1.25 p/ individual bag)
   3. Display the bagged popcorn, but do not allow Scouts to open a bag.
   4. Keep unopened cases stored/stacked in a location that can be monitored (e.g. behind the table, in a locked car, etc.).
   5. Ensure that Scouts do not play with the popcorn and break the plastic packaging. “You break it, you buy it.”
   6. Know the prices of popcorn.
2. Opener
   1. Coordinate receipt of:
      1. Popcorn and Scout Sign-up roster from the Pack Popcorn Kernel
      2. Cash box(s) from the Resource Management Committee
   2. Responsible for ensuring at least one volunteer during the opening shift has a mobile device and has downloaded the Square app and Trails-End app.
   3. Ensure BSA Youth Protection Training standards are met.
   4. Setup sale area(s)
   5. Ensure Scouts sign-in on the sign-in sheet.
   6. Bring a display table(s) to pass on to the closer.
   7. Contact the closer to ensure your relief is prepared.
   8. Conduct a joint inventory of the cash box(s) with the closer. Complete the inventory form, sign, and date before leaving the site.
3. Closer
   1. Conduct a joint inventory of the cash box(s) before assuming the site.
   2. Ensure BSA Youth Protection Training standards are met.
   3. Pack up and police the sale site before departing.
   4. Conduct a joint inventory of the cash box(s) with another parent when finished. Complete the inventory form, sign, and date.
   5. Complete an inventory of the remaining popcorn and notify the Popcorn Kernel. If there is another sale, coordinate turn-over of remaining popcorn to the next day’s opener.
   6. Take the site’s cash box to the Resource Management Committee, Cubmaster, or Committee Chair after the sale that day.
4. Point of Contact (POC). POC for this SOP is the Pack 1481 Treasurer, Dr. Brian Frank at cell 813-463-3130 or email dr.brian.w.frank@gmail.com.

BRIAN FRANK

Treasurer

Pack 1481





**INSTRUCTIONS TO OPERATE THE SQUARE MOBILE CREDIT CARD READER**

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Ensure at least one adult at the sale has a smartphone device prior to arriving at the sale site (e.g. call the parent volunteers before the sale).

1. Install the free “Square” mobile app from an app store.
   1. Insert the Square reader on a mobile device.
   2. Log in:
      1. USER ID: [XXXXXXXXXXXXX@verizon.net](mailto:XXXXXXXXXXXXX@verizon.net)
      2. PASSWORD: Pack0606
   3. Name the mobile Square device:
      1. Click on the settings Icon-> then settings again -> Device
      2. Name your device so we know it came from you (otherwise it will stay blank and we cannot account which sales occurred at different locations).
   4. Exit the settings section.
2. Sales with the Square
   1. You can either key in the total of the sale or you can slide the screen to the right and you will find a library of the popcorn.
   2. Select the popcorn you want to sell.
   3. Make sure the total matches.
   4. Review the purchase price with the customer.
   5. Slide the card.
   6. Cards must be scanned and NOT KEYED-IN. (It cost’s the pack more in fees if we manually key the number.)
   7. The screen will then ask the customer to sign.
   8. Have the customer sign and press next.
   9. You can then text or email the customer a receipt. If they do not want one, you can skip the receipt.

****

**ANNEX E**

**Examples of Potential Donations**

|  |  |
| --- | --- |
| **EXAMPLE** | **DESCRIPTION** |
| Example 1: Charter Organization | 10 Scouts participated in a car wash event. The 10 Scouts received a $100 donation to the Charter Organization, not BSA. The donations, if COR determined they should benefit Pack 1481, could be split equally among the 10 Scouts and placed in their Individual Scout Accounts (which belongs to the Charter Organization as well). No receipt is necessary unless the giver requests one. |
| Example 2: BSA/GTBAC | Someone writes a check specifically for a BSA or GTBAC as a donation. That check must be given to GTBAC and the Pack cannot retain any of the donated funds for the Pack’s use. BSA/GTBAC will provide a receipt to the giver. |
| Example 3: Designated Giving | A family provides $100 to Pack 1481 (the Charter Organization) for a specific purpose such as to buy patches and awards for needy families (e.g. No Scout Left Behind Fund). The Treasurer, Committee Chair, and Cubmaster shall be notified immediately. The specific purpose of the funds shall be confirmed and recorded in the next available Pack 1481 Committee minutes. A receipt shall be issued to the giver. |
| Example 4: Undesignated Giving | At a popcorn show and sale a Walmart patron gives a Scout a $5 donation, but does not buy popcorn. The patron instructs the Scout to buy popcorn for him and his friends to share with the money. This in fact is not a donation, but a specific gift to the individual Scout to be specifically used to buy the popcorn they are selling. By purchasing the popcorn with the money, the Pack receives approximately 60% of the proceeds. No receipt is necessary unless the giver requests one. |
| Example 5: Gifts in Kind | A Den Leader purchases and donates an item of equipment for the exclusive use of Pack 1481. A receipt shall be issued to the giver. |

**ANNEX F**

**Baloo’s Trading Post (BTP)**

Baloo’s Trading Post (BTP) is another tool for the Pack to assist those families who may be in financial need. BTP is a quasi-consignment shop for Scout uniform items. Anyone can donate Scout items to BTP. The Quartermaster shall maintain BTP, including a running inventory of items/sizes available.

The Quartermaster shall periodically remind families of the BTP existence through newsletter articles, maintaining a photo catalog on the Pack’s Facebook page, and policies on the Pack’s ScoutLander.com website.

Any Scout may trade 1-for-1 items. For example, a Scout advances from Tiger to Wolf and they turn into the Quartermaster 1ea Tiger neckerchief and receives 1ea Tiger neckerchief in return.

Scouts may purchase items within BTP for a nominal fee. All items cost $3 (e.g. $40 shirts or $6 metal neckerchief clasps). Every purchase shall be executed in accordance with this SOP (e.g. receipts, inventories, etc.).

**ANNEX G**

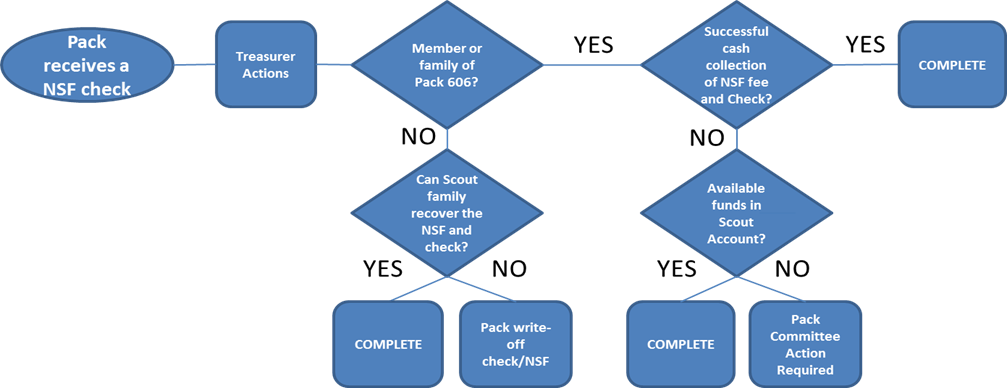
**Pack Tee-Shirts**

Pack T-Shirts (AKA “Class B Uniforms”) are both a financial instrument/fundraising activity, but also a means of building esprit de corps among boys of the pack. Not every parent or sibling will be a registered leader or participant and therefore will not have a Class A uniform. However, parents, siblings, and other family member that participate in meetings or activities with Pack 1481 are highly encouraged to buy a Class B uniform. On Pack outings, especially field trips or areas where the boys may be co-located with other members of the public, having a uniformed and easily recognizable appearance aids in the safety and security of the boys.

The Quartermaster shall maintain the inventory of Class B shirts and make them available every Pack Meeting for sale. The Finance Subcommittee will manage the sales of Class B uniforms in accordance with this SOP (e.g. receipts, cash inventory, etc.)

The Quartermaster is responsible for reordering Class B shirts. At the end of the program year (May), the Quartermaster will consult with the Treasurer to determine the estimated number of replacements (or newly designed shirts) that are required for the beginning of the next program year (September). Once a number is determined, the Quartermaster shall secure three vendor estimates. The Quartermaster shall present results to the Treasurer. The Treasurer shall select the best vendor based on quality, delivery, and cost. The Pack’s debit card holder shall purchase the T-shirts and deliver to the Quartermaster.

**ANNEX H**

**NON-SUFFICIENT FUNDS (NSF) PROCEDURE FLOW CHART**

1. Merriam-Webster [↑](#footnote-ref-1)
2. West’s Business Law 10th Edition, p. G-12 [↑](#footnote-ref-2)
3. West’s Business Law 10th Edition [↑](#footnote-ref-3)
4. Pack 1481 Committee resolution dated 23 JAN 2014. [↑](#footnote-ref-4)
5. Pack 1481 Committee resolution dated 20 FEB 2013. [↑](#footnote-ref-5)
6. <http://www.scouting.org/scoutsource/CubScouts/Leaders/About/ThePack/pcomm.aspx> [↑](#footnote-ref-6)
7. Memo to the American Legion Alafia Post 148, Hamilton & Phillips CPAs, May 2016. [↑](#footnote-ref-7)
8. <http://www.scouting.org/filestore/pdf/510-273.pdf> [↑](#footnote-ref-8)
9. Pack 1481 Good Turn Daily Account SOP dated 1 AUG 2017. [↑](#footnote-ref-9)
10. <http://www.scouting.org/filestore/pdf/510-274.pdf> [↑](#footnote-ref-10)
11. <http://www.scouting.org/filestore/financeimpact/pdf/Fiscal_Policies_and_Procedures_for_BSA_Units.pdf> [↑](#footnote-ref-11)
12. <http://boyslife.org/> [↑](#footnote-ref-12)
13. <http://scoutingmagazine.org/> [↑](#footnote-ref-13)
14. <http://www.scouting.org/scoutsource/CubScouts/Leaders/About/ThePack/chorr.aspx> [↑](#footnote-ref-14)
15. <http://www.scouting.org/filestore/mission/pdf/33118.pdf> [↑](#footnote-ref-15)
16. <http://www.scouting.org/filestore/pdf/34427.pdf> [↑](#footnote-ref-16)
17. Legal Opinion, Charles W. McBurney Jr. Attorney & Counselor at Law, 5 AUG 2016 [↑](#footnote-ref-17)