

Disbanding, Merging, Bridging or Splitting Troops

Monies held in a troop, service unit, and camp bank accounts are funds that belong to GSNorCal and not to members of the troop, service unit, or camp. Per IRS guidelines, under no circumstances are funds transferred or given to the individual girls, their families, or troop/service unit/camp leadership. In the case of troop money management, what follows are procedures that take place when troops disband, merge, bridge or split.

Girls Changing Troops

If one or more girls move from one troop to another troop within GSNorCal, their original troop account stays intact and no funds are transferred. However, it would be appropriate for the troop to decide together that a proportionate amount be transferred to the girl's/girls' new troop(s), but they are under no obligation to do so. This percentage is determined by dividing the total amount in the account by the number of girls in the troop. *This division is made regardless of an individual girl's contribution through product program and other money-earning means.* When girls are placed/accepted into an existing troop, they participate in the activities planned by that troop and work within the constraints of that troop's treasury.

Merging Troops

If two troops merge, the funds from both troops are combined into one account.

Bridging Troops

Multi-age troops with girls bridging to a new level, and thus into a new troop may transfer a proportionate amount of the former troop funds to the new troop. This percentage is determined by dividing the total amount in the account by the number of girls in the troop. *This division is made regardless of an individual girl's contribution through product program and other money-earning means.* The former troop is not considered disbanded.

Splitting Troops

If the entire troop (ALL girls and families) mutually decide to split or divide, it is appropriate for the troop to decide to split the funds of the existing troop proportionally. However, if a small group decides to split off to form a new troop, they do so with the understanding that they have no claim to their "share" of the funds unless the troop decides together to split the funds in this way. Contact your service unit or your VDM/MM (GSNorCal staff member) for assistance in the process/procedures to split the funds.

Summary: Disbursal of Troop Funds

Girl leaves troop, does not continue in Girl Scouts	No funds move
Girl moves to another troop	No funds move
Troop disbands, girl moves into another troop	Portion of funds transfers
Troop disbands, no girls continue in Girl Scouts	Funds held by GSNorCal until start of next membership year, or not less than 12 months of the date of the disbandment
Troop ends, some girls bridge to a new troop	Portion of funds transfers
Troops merge	Funds combine
Troop splits into 2 or more troops	Troop decides—contact your service unit or GSNorCal to discuss procedures

Disbandment Procedures

A troop is considered disbanded if it is no longer meeting, or the troop has not registered for the new membership year. If one or more girls from a disbanding troop are placed into one or several other active groups within GSNorCal, a percentage of the troop funds transfers to the new troop(s). This percentage is determined by dividing the total amount in the account by the number of girls in the troop at the time of disbanding. *This division is made regardless of an individual girl's contribution through product program and other money-earning means.*

The apportioned amount of money per girl is transferred directly from the disbanding troop bank account to the other active troop(s) bank account(s) and may not be given to any individual girl or adult. The transfer of funds must take place within 60 days of the troop disbanding. The council will hold all un-apportioned funds until the beginning of the following membership year (at least 12 months from the date of the disbandment). All custodial funds from disbanded troops will be transferred into the GSNorCal Opportunity Fund after the 12-month hold period has occurred. If the troop reactivates during this period, the funds will be returned to the troop by written request to GSNorCal.

When a troop disbands:

If the troop decides not to re-register or decides to stop meeting during the membership year, the leader is to:

- Notify the service unit leadership.
- Help the girls decide how to use existing troop funds. This decision must be made by the girls. Please note: the funds are for Girl Scout activities and are not to be retained by individuals as their property. Girls may contribute a portion of their troop treasury to their service unit, another troop, or for girl activities prior to disbanding. Appropriate use of funds includes:
 1. choosing a program activity,

2. donations to a service unit or another troop, the GSNorCal Opportunity Fund www.gsnorcal.org/en/support-us/campaigns.html or the Juliette Low World Friendship Fund donate.GirlScouts.org/worldfriendshipfund
 3. or purchasing Lifetime Membership for graduating high school seniors.
- Girls may also choose to contribute their funds to another non-profit organization that the girls have developed an interest in through their Take Action projects. [PROJECTS BENEFITING ANOTHER ORGANIZATION](#)
 - Complete the [Disbanded Troop Form](https://www.gsnorcal.org/content/dam/girlscouts-gsnorcal/documents/volunteer_resources/troop/disbanded-troop-form-and-process.pdf) (https://www.gsnorcal.org/content/dam/girlscouts-gsnorcal/documents/volunteer_resources/troop/disbanded-troop-form-and-process.pdf)
 - Complete a [Troop Finance Report](https://www.gsnorcal.org/content/dam/girlscouts-gsnorcal/documents/volunteer_resources/finance/troop-finance-report-form.pdf) (https://www.gsnorcal.org/content/dam/girlscouts-gsnorcal/documents/volunteer_resources/finance/troop-finance-report-form.pdf) and include a copy of the most recent bank statement.
 - Remit any remaining funds to the council for disbursal: get a cashier's check for any remaining funds or issue a group check. Close the account after all checks and other debits have cleared.
 - Turn everything (checkbook, bank statements, ATM cards, deposit slips, troop equipment and supplies, and the final Troop Finance Report) in to your Leader Support Manager (LSM) or Service Unit Treasurer.