Guide to Service Unit Finances

girl scouts
of northern california

Managing Service Unit Finances

The Service Unit Treasurer is responsible for managing and reporting on service unit funds, and taking a lead role in ensuring troop volunteers are trained to manage troop finances and fulfill their fiduciary responsibilities.

Service Unit Bank Accounts

All service units must have a bank account. Service unit bank accounts require a minimum of two signers who are registered, background checked, trained volunteers and who are not related to or in the same household as one another. They should normally be listed in the roles of Service Unit Treasurer and Service Unit Advisor.

The processes for opening a service unit bank account or changing signers on the account are identical to those for troop accounts; simply use the service unit name and number in place of the troop number on the form.

Opening Your Account and Changing Signers

1. **Ensure that all signers have a current membership, and have completed both Live Scan fingerprinting and necessary training.**
2. **Complete the Bank Account Request and Signer Change Form.**
3. **Once cleared to do so, make an appointment with a bank representative and inform info@gsnorcal.org.**
4. **If opening a new account, all signers must attend the appointment. For a change of signers, the key executive and new signer must attend.**

Begin the change of signers process 2-3 months in advance of any key executive change. In the event of a loss of access to the account (e.g. if a key executive moves away prior to the change of signers process taking place), inform council staff as soon as possible so that appropriate action can be taken. The account will be closed and Girl Scouts of Northern California will hold service unit funds while a new account is opened.

Financial Management

Maintaining Accurate Records

All service unit financial transactions should be accompanied by supporting documentation, for example: receipts, deposit slips, reimbursement request forms. All documentation should be organized physically in a binder. You may also choose to store documents electronically by scanning and uploading to a shared service unit Google drive. Physical copies should be kept for a minimum of seven years.
A detailed record can be maintained using the Service Unit Financial Report (SUFR) worksheet to record dates, source, purposes, amounts, and categories of income and expenditure.

DO:

- Create a budget
- Keep detailed records
- Limit use of cash
- Review bank statements regularly
- Be transparent
- Track transactions using the SUFR worksheet

DON'T:

- Mix Girl Scout and personal money
- Reimburse yourself from the service unit account
- Forget the supporting documentation!

Appropriate Service Unit Expenses

The following is a list of common service unit expenses which are considered appropriate. This list is not exhaustive: if in doubt, consult with your council staff liaison.

- Office Supplies
- Copying and print expenses
- Equipment rental
- Meeting space
- Postage
- Food for volunteer meetings, recognitions, trainings etc.
- Guest speaker fees
- Service unit team member training
- Tokens of appreciation
- Recognition expenses for volunteers and Girl Scouts
- Costs for events intended to recruit and/or retain members
- Service unit take action and service projects
- Financial aid for Girl Scouts for service unit events and travel opportunities
- Reimbursements for service unit event expenses (see section on service unit events for more information)

Creating a Budget

All funds within Girl Scouts must be used for legitimate purposes. These include: supporting leadership development and adult volunteer training, providing support to troops and youth in need, providing service to the community, facilitating Girl Scout program delivery, recruiting and retaining members, and recognizing the achievements of adult and youth members.

When creating an annual budget, consider the needs of each committee as well as historical context for typical expenditure and income. For expenses that typically recur annually, it is helpful to have a team vote on a budget line item rather than having to vote on each item every time.

For example, a budget line item for recruitment enables the Membership Committee to allocate expenses accordingly each year so that they can respond to opportunities in a more timely fashion as and when they occur. An ongoing line item for volunteer appreciation allows the Recognitions Coordinator to plan for the year in advance.

Sources of Income

Carry forward your current balance and list all anticipated sources of income, using previous years' numbers as a guide. The service unit may, for example, have consistently received bonuses for entrepreneurship program participation and/or membership retention. Service unit events often produce a small amount of profit and for events that are annual traditions, the income is usually predictable.

Predicted Expenses

Include all known line items and regular expenses. These may include meeting space rental, recruitment budget, printing, rewards and recognitions, a meeting snacks budget etc.

Be sure to share and fine tune the budget at your team's Plan for Success meeting. Each committee should be aware of any line items that are relevant to their area and of the reimbursement procedure for your service unit. If your predicted income is exceeded by your predicted expenditure, the team should discuss ways to increase income flow or decrease expenditure.

Sample Budget

SU___ Budget

Membership Year October 1st ____ to September 30th ____

Prepared by ______________________________

Date Approved by Team ________________

	Proposed Budget	Actual	Difference
Carry Over			
SU Bonuses			
Interest Income			
Event Registration			
Other___________			
Other___________			
EXPENSES			
Print and Copy			
Office Supplies			
Postage			
Volunteer Development			
Recruitment			
Food			
Recognitions			
Events			
Financial Aid			
Meeting Space			
Other___________			
Other___________			
GRAND TOTAL (income minus expenses)			

Financial Decision Making

The Service Unit Treasurer is a member of a team and financial decisions are made and voted on by the team as a whole. No single team member has veto power when it comes to financial decisions.

The annual budget should be prepared ahead of the team's Plan for Success meeting and approved by the team as whole. Any expenditure not already accounted for in the budget should be voted on following normal voting procedures on an as-needed basis.

Voting on Financial Expenditure and Budget Approval

1. Ensure that a quorum (a majority of team members) is present/included and able to discuss and vote. Discussion and voting can take place during an in-person or online meeting, or via email.
2. One team member proposes a motion for expenditure, including the amount and purpose in the proposition.
3. Another team member chooses to second the motion.
4. The team discusses the motion.
5. Once discussion has concluded, the motion can be:
    a. voted on
    b. tabled (the motion to table must be proposed and seconded) for further discussion at a future meeting, e.g. if more research is needed.
6. The motion can be passed by a show of hands, voice count, or adopted by consensus without a vote if there is no opposition.
7. The minutes should record the proposer, the seconder, and the outcome of the vote.

Ensuring Transparency

All discussion and voting regarding service unit finances should be minuted and posted in a place that is accessible to all service unit volunteers.

The treasurer should submit a treasurer's report to the service unit team on a monthly basis, detailing the financial activity for that month. In the absence of scheduled meetings, the report can be sent to the team via email.

The Service Unit Finance Report (SUFR) is due by September 30th each year. If it is not submitted in a timely fashion, the bank account is at risk of closure.

Sharing Best Practices

The Service Unit Treasurer should be well versed in appropriate troop financial management best practices, including: troop bank accounts, financial reporting requirements, money-earning, dues, sponsorship, appropriate use of funds, and disband procedures.

Consider sharing your expertise and supporting troop volunteers in the following ways!

- Share regular reminders through your communication channels that you are available to answer questions.
- Reach out directly to new troop leaders to introduce yourself and offer support with bank account creation.
- Offer finance clinics at service unit events where attending adults can meet with you to discuss any issues or concerns.
- Send reminder messaging leading up to Troop Finance Report (TFR) deadlines.
- Utilize financial Short & Snappies to offer training during volunteer support meetings.
- Host an online TFR Q&A in May each year.
- Partner with your council staff member to identify and reach out to troops who have not submitted TFRs and offer support.
- Provide ideas and resources for troops to earn financial management and entrepreneurship badges.

Troop Finances - Important Forms

Bank Account Request and Signer Change Form

Disband Form

Volunteer Essentials - Troop Finances Money

Earning Application

Troop Finance Report

Donation Form