



Troop Financial Mangement Packet

Dear Troop/Group Co-Leader:

Managing Troop/Group Finances is an integral part of being a co-leader. Girl Scouts Spirit of Nebraska wants to partner with you to provide tools to facilitate this responsibility. Good financial management practices are essential to the girls, families of the girls, the troop, and the Council.

Per Girl Scouts of the USA Blue Book of Documents, all money and other assets, including property, that are raised, earned, or otherwise received in the name of and for the benefit of Girl Scouting must be held and authorized by a Girl Scout council or Girl Scouts of the USA. Such money and other assets must be used for the purposes of Girl Scouting.

They are the property of and are administered by the Girl Scout council or Girl Scouts of the USA. Such assets are not the property of individuals, troops, geographic units, subordinate units, or communities within a Girl Scout council.

Required, specific elements of establishing, maintaining, and closing a troop bank account can be found in Chapter 6 of the [Spirit of Nebraska Volunteer Guide](#).

This packet has been developed to assist you with following the troop bank account requirements, effectively managing the troop funds, and includes the following:

- Links to the Bank Account Information Form, Troop Finance Report, Service Unit Finance Report, and Troop Disbanding Notification Procedures/Form (see page 3)
- Bank Account Guidelines (see pages 4-5)
- Banking Institution Letter (see page 6) with Girl Scout Spirit of Nebraska Board Resolution on Subordinated Unit Bank Accounts (see page 7)

GSUSA requires all Girl Scout councils to maintain records of all troop funds. All troop and service unit bank account information will be maintained and kept on file in our Finance Department at the Omaha Service Center. The Finance Department will be following up with you if these forms are not submitted by their due dates.

If you have any questions or need assistance with anything regarding your troop bank account, please contact your Troop Support Specialist or the Finance Department at 402.558.8189.

Thank you for volunteering to be a co-leader. Girls of Nebraska greatly benefit from your generosity.

Yours in Girl Scouting,



Halsey Ruhl
Chief Financial Officer

Service Centers

Ogallala

302 West D Street
Ogallala, NE 69153

Kearney

2412 Hwy 30 East
Suite 1
Kearney, NE 68847

Grand Island

2400 E. Wildwood Drive
Grand Island, NE 68801

Columbus

1570 33rd Avenue
Columbus, NE 68601

Lincoln

8230 Beechwood Drive
Lincoln, NE 68510

Omaha

2121 South 44th Street
Omaha, NE 68105

Member Support

Phone 402.558.8189
Toll Free 800.695.6690
Fax 402.558.8060

GirlScoutsNebraska.org



Girl Scouts Spirit of Nebraska Troop Financial Management Packet Checklist

Due ASAP When Opening Troop/Service Unit Bank Account

BANK ACCOUNT INFORMATION FORM

This form is due within one week of opening a new troop or service unit account. The council has legal responsibility for all subordinated unit bank accounts. GSUSA and the Girl Scouts Spirit of Nebraska Audit Committee requires the Council to provide oversight on these accounts. The Finance Department must present this form to our banks upon their request.

- [Click here to access the Bank Account Information Form](#)

Due June 30 of Each Year

TROOP FINANCE REPORT/SERVICE UNIT FINANCE REPORT

This form summarizes the troop or service unit income and expenses for the year. You must also attach a copy of your May bank statement to the report. Account ledgers are strongly encouraged to be used and should be kept in your files with all deposit and expense receipts. Account ledgers or receipts are for your troop's records and are not to be sent to the Council, unless requested. The Troop Finance report is also available in the Volunteer Toolkit (VTK).

- [Click here to submit your Troop Finance Report via the VTK](#)
- [Click here to download the Troop Finance Report](#)
- [Click here to download the Service Unit Finance Report](#)

Due Other Times

(UPDATED) BANK ACCOUNT INFORMATION FORM

A newly signed and dated Bank Account Information Form must be submitted to the Finance Department any time changes are made to your troop/service unit bank account. These changes will include adding or changing signers on these accounts.

TROOP DISBAND NOTIFICATION FORM

This form is used when the troop has decided to disband, and all other options have been discussed. It includes procedures and a checklist to follow. This includes what to do with troop funds, closing the troop bank account, girls that move to other troops, and what to do with property and records.

- [Click here to download the Troop Disband Procedures Packet](#)

Girl Scouts Spirit of Nebraska Bank Account Guidelines

Establishing an Account

- Provide the financial institution with the Banking Institution Letter with the Girl Scouts Spirit of Nebraska Board Resolution on Subordinated Unit Bank Accounts contained in this packet (pages 6-7).
- The account must be set up as follows:
 - Girl Scouts Spirit of Nebraska**
 - Troop/Group #** _____
 - [Co-Leader's Address]**
 - Council Tax ID # 47-0432299**
- Bank statements are to be sent to one of the volunteer signers on the account.
- At least two registered and non-related adult Girl Scout volunteers are to be listed as authorized signers.
- These signers should not be living in the same household.
- The third signer will be a representative from Spirit of Nebraska staff, usually a Troop Support Specialist serving your area (please refer to the Banking Institution Letter for specific process).
- Only one signature is required to write checks or make withdrawals.
- Debit card associated with the account is permitted.
- Credit cards or any other form of debt is not allowed.
- Submit the [Bank Account Information Form](#) to the Girl Scout Spirit of Nebraska Finance Department within one week of establishing the account.

On-Going Maintenance of Account

- Establish an effective bookkeeping system to keep track of financial activity.
 - Keep detailed records of all expenses including all receipts.
 - Keep detailed information for all deposits.
 - Keep an organized filing system.
- Reconcile the bank statement promptly every month and retain for your records.
 - A dual system is recommended; one primary signer writes checks, uses the debit card, and makes deposits and the second signer reconciles the bank statement.
- Financial records should be open and available for all troop members to review at any time.

Required Reporting

- Complete a Troop/Service Unit Finance Report annually.
 - Attach a May bank statement.
 - Ensure the Troop/Service Unit Finance Report agrees with the May bank statement.
 - Submit the Troop/Service Unit Finance Report to the Girl Scout Spirit of Nebraska Finance Department by June 30 each year.

Changes to the Account

- At any time, if any of the authorized signers on the bank account change for any reason, please update the bank signature cards, complete a new Bank Account Information Form, and submit to the Finance Department within one week of signing the bank signature cards.

Closing an Account

- At any time, if the bank account is closed, follow all bank account closing procedures as outlined in Chapter 6 of the [Spirit of Nebraska Volunteer Guide](#).
- A final Troop/Service Unit Finance Report must be completed and submitted to the Finance Department with the final bank statement attached.
 - If a new account is established with the funds, a new Bank Account Information Form must be completed and submitted to the Finance Department.
 - If the troop is disbanding, please refer to Troop Disband Procedures from Chapter 5 of the Spirit of Nebraska Volunteer Guide for options available and proper procedures.

Dear Banking Institution:

Girl Scout volunteers are presenting this letter to you, so they may set up a bank account with your institution. In Girl Scouting, we refer to troops, service units or other local areas as subordinate units. The bank accounts set by these groups are then referred to as subordinate unit bank accounts. These accounts are set up under the tax identification number of our Girl Scout Council, but they are used by the subordinate unit, not the council, to conduct their own Girl Scout business.

Attached is the Spirit of Nebraska Board Resolution which are approved guidelines for Subordinate Unit Bank Accounts. Below are instructions on how to set up a bank account for a subordinate unit.

Service Centers

Ogallala

302 West D Street
Ogallala, NE 69153

Kearney

2412 Hwy 30 East
Suite 1
Kearney, NE 68847

Grand Island

2400 E. Wildwood Drive
Grand Island, NE 68801

Columbus

1570 33rd Avenue
Columbus, NE 68601

Lincoln

8230 Beechwood Drive
Lincoln, NE 68510

Omaha

2121 South 44th Street
Omaha, NE 68105

When setting up a subordinate unit bank account, please use the tax identification number of Girl Scouts Spirit of Nebraska. That number is 47-0432299.

The accounts should be set up with Girl Scouts Spirit of Nebraska on the first line, Troop# on the second line:

Girl Scouts Spirit of Nebraska
Troop/Group # _____
[Co-Leader's Address]
Council Tax ID # 47-0432299

The mailing address and phone number on the account should also be for the subordinate unit (troop co-leader). That way the bank statements go to the appropriate Girl Scout volunteers and NOT directly to the Council office.

Spirit of Nebraska requires at least two registered adult volunteers and the Troop Support Specialist (Spirit of Nebraska staff) serving that area to be authorized signers on the account. Spirit of Nebraska requires only one signature on checks and money withdrawals. Subordinate units are allowed to have a debit card connected to the account if they wish. Subordinate units may not use credit cards or acquire debt.

Please have the signature card signed by the volunteers. Then mail the signature card to the staff person in our office (the Troop Support Specialist) to obtain her signature or ask the Troop Support Specialist to come into your bank to sign it. We do not want documents containing the Troop Support Specialist's personal information leaving your bank with the co-leaders/volunteers. If possible, please do not pre-print the SSN or date of birth of our Troop Support Specialist on your signature card or other new account documents. If your system allows "on file" or something similar, that would be ideal.

If your institution requires copies of any documents (a W-9 for Spirit of Nebraska, our tax exempt letter from the IRS, or a listing of statewide Troop Support Specialists), please contact Troop Finance at 800.695.6690 or email troopfinance@girlscoutsnebraska.org.

Yours in Girl Scouting,



Halsey Ruhl
Chief Financial Officer

Member Support

Phone 402.558.8189
Toll Free 800.695.6690
Fax 402.558.8060

GirlScoutsNebraska.org

**Girl Scouting builds girls of courage, confidence and
character, who make the world a better place.**



**Girl Scouts Spirit of Nebraska
Board Resolution**

Be it resolved that:

Item XXXV: Troop Accounts:

Purpose: Girl Scout troops use the Girl Scout Spirit of Nebraska name and Tax ID number to open troop bank accounts, banks are requesting board resolutions for each account. Volunteers can give this resolution to the bank when opening troop bank accounts.

I, Lynn Harland, do hereby certify that I am Secretary of the Girl Scouts Spirit of Nebraska Board of Directors, a corporation organized under the laws of the State of Nebraska; that the following is true, complete and correct copy of resolutions adopted at a meeting of the Board of Directors of said corporation duly and properly called and held on the 26th day of January, 2019 that a quorum was present at said meeting; and that said resolutions are now in full force and effect; or that such resolutions were duly adopted in writing effective as of that date.

Resolved, that the Board of Directors of Girl Scouts Spirit of Nebraska authorizes designated volunteers to open and maintain deposit accounts on behalf of the specific subordinate unit (troop/group/geographic area/Pathway) following the policy in place. The designated signers are not authorized to conduct any other business on behalf of the Council or to access any account the Council may maintain at the bank except for those specific to their subordinate unit.


Resolved further, the designated volunteers may not borrow money or obtain credit or financial accommodations from the bank for and on behalf of and in the name of this corporation or subordinate unit.


Resolved finally, that Denise Pratt, CFO, can sign on behalf of Girl Scouts Spirit of Nebraska in verifying Tax ID number, Not Subject to Backup Withholding, and has full powers to sign on the Authorized Signers form completed and signed by the volunteers and any other forms required.

By signing, I, Lynn Harland, certify under penalties of perjury that the statements made in this section are true.
-TIN: 47-0432299 The Taxpayer Identification number(TIN) shown is my correct taxpayer identification number.
-Not Subject to Backup Withholding. I am NOT subject to backup withholding either because I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup withholding.

I further certify that the Board of Directors of said corporation has, and at the time of adoption of said resolutions had, full power and lawful authority to adopt the forgoing resolutions and to confer the power therein granted to the persons named, and that such persons have full power and authority to exercise the same.

In Witness Whereof, I have hereunto subscribed my name
This 26th day of January, 2019


Board President, Brian Hunge


Secretary, Lynn Harland


Denise Pratt, CFO