

**SCOUTS-L**

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**UNIT BUDGET**

**Date:** Mon, 15 Jul 1996 17:01:13 -0400  
**From:** Stan Pope <StanDCmr@AOL.COM>  
**Subject:** Pack Budget  
**To:** Multiple recipients of list SCOUTS-L <SCOUTS-L@TCUBVM.IS.TCU.EDU>

>Re: Sat, 13 Jul 1996  
>From: Ronald Dean <redean@WORLDNET.ATT.NET>  
>Questions in "introduction" regarding spending the pack's money

**Question to ask:** What do we want to spend the pack's money on? What are the priority items? Where will the new money come from? Do we have any outstanding obligations?

**Here are some budget possibilities to consider:**

- . Advancement (badges and certificates)
- . Other Recognition, e.g. recruiter strips, Summertime Pack Award pins, leader award knots (if not in council budget), "thank you" plaque for the charter partner, "thank you" plaque for retiring leaders, pinewood derby trophies
- . Uniforming (insignia)
- . Books (Wolf, Bear, Webelos...)
- . Registration renewal (rechartering)
- . Boys' Life subscriptions
- . Durable Pack and Den materials (books, scissors, flags,...)
- . Consumable Pack and Den materials (paste, paper, wood, pinewood derby car kits, other project materials)
- . Camp fees (Day camp, Resident Camp)
- . Costs of other outings (admission fees, transportation)
- . Duplication, such as for pack newsletters or pinewood derby information

**Estimate the likely annual costs for each.**

**Estimate the likely incomes for the following year.**

**Prioritize the possible expenditures. Prioritizing might be aided by considering how the funds were raised:**

- . Donations
- . Pack fundraisers
- . Annual Fees from Scouts

- . Event Fees from Scouts
- . Den dues

Communicate intended study to pack members' families and invite their input.

Include the Chartered Organization Representative in the decision process.

Keep records of the decisions that the committee reaches, and communicate

key points to the pack members. Keep background information on the rationale behind decisions... helpful if decisions are challenged or if you reconsider them in the future.

Some rhetorical questions to help guide the analysis:

Is there anything wrong with carrying a few hundred dollars in the pack account to cover unforeseen needs in the next year?

Would it be better for excess funds left from prior scouts to be used for lasting items for the pack, such as a storage cabinet for pack supplies or a new pack flag?

Should the personal benefits received by the scouts be commensurate with their role in raising the funds? (Should past years' fundraisers be used to pay for this year's camp fees?)

When Scouts have a fund raiser to pay for camp, should the "records" be kept

by individual or by pack? ("Johnny sold twice as much popcorn as Joey... shouldn't Johnny get more of his fees paid?" Or is participation the criteria?)

Should the pack offer to help uniform a leader whose personal finances would make uniforming a sacrifice?

Should the pack make a donation to the chartered partner? For example, a few

new tables for the church's youth meeting area?

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Any variance between the above and national or local council policy, procedures or preference should be resolved in their favor.

Regards,

**Stan Pope, Morton, IL, a volunteer scouter for  
Wotamalo District and W.D. Boyce Council, BSA  
"Home of the Founder"**

**Date: Thu, 18 Jul 1996 20:11:26 -0700  
From: Harry Simmons <Harry\_Simmons@IBM.NET>  
Subject: Re: Money scandals  
To: Multiple recipients of list SCOUTS-L <SCOUTS-L@TCUBVM.IS.TCU.EDU>**

**I've been an ASM and SM for some 14 years. Never had or saw a problem as SM or ASM, but as District Chairman I have seen the problem.**

**Let me offer the following guidelines:**

- 1) As most units have done, name a separate adult or couple to act as unit treasurer; handling all monies, checking, savings, etc. and reporting directly to the unit committee on a monthly basis.**
- 2) The monthly report should consist (at a minimum) of:
  - a. The checking account register (all income & expenses)**
  - b. A "balance" statement showing the current savings and checking balances, monies owed and monies due.**
  - c. A reconciliation of the bank statement to the "balance" statement.****
- 3) The unit committee has the right to this information. Based on the number of transactions a scout unit does, it does not take long to produce ("1 hour a week"). If the treasurer will not deliver it monthly....get another treasurer.**
- 4) Deal in checks...not cash. Checks leave an audit trail, cash does not. In my tenure as Scoutmaster, more than once I had the troop checkbook. I never found a vendor who would not take a "troop" check even though it did not have my name and driver's license number on it.**
- 5) If a Scout/parent pays in cash, put it in an envelope with the name, date, amount, and reason on it. AND GIVE IT TO THE TREASURER. If you use cash income to pay cash expenses, you just lost track and audit/control.**

**The above are common sense...and ensure that all know what is going on**

**with the finances of the unit. These will not stop a theft, but they will leave an audit trail and a practice/policy in place so that you will know who did it....and have proof.**

**As I said, I never had a problem as Scoutmaster. But I did have one real-life practical experience that proved the value of following the above:**

**My family returned one Sunday evening from a trip to Williamsburg to a phone recording: "This is North Carolina State Bureau of Investigation (the NC State equivalent of the FBI) Agent ..... Please call me at your earliest opportunity, as late as midnight tonight.**

**I called him immediately. Turned out they had records that my troop had stayed at a NC State Park (reservation was in my name and home phone number). Had I paid by check or cash? Did I have a receipt? Had the check been cashed. Obviously, I had the audit trail to answer.**

**Then he asked if I knew of any other Scout units who had visited that park. "Sure, my wife's girl scout troop". And in checking, the girls had paid cash and had a receipt.**

**It seems that the ranger was suspected of pocketing cash and not reporting/depositing it. The agent came out and got copies of our receipts, etc. I do not know what happened afterward...except that the ranger was not there the next time we went to that park.**

**The moral to the story: Pay unit expenses with checks and keep receipts. Just like the IRS was going to ask....**

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**Harry Simmons "I used to be a Bear...."  
Chairman, Sequoyah District  
Occoneechee Council, Boy Scouts of America  
Raleigh, North Carolina**