

<b>Troop 723</b> Soaring to New Heights	PROCEDURE # TT-001	PAGE # 1 OF 7	DATE 10/02/14	REV. <b>C</b>
<b>TROOP 723 TROOP TREASURER PROCEDURES</b>				
ORIGINATOR: Kimberly C. Jones				

**TITLE: TROOP TREASURER (TT)**

<b>TABLE OF CONTENTS</b>	
<b><u>SECTION</u></b>	<b><u>PAGE NUMBER</u></b>
Revisions.....	1
Purpose .....	2
Scope.....	2
Material Requirements.....	2
Note & Remarks.....	2
Procedures & Responsibilities.....	2
Incoming Monies .....	2
Bank Deposits.....	3
Returned Items from the Bank .....	3
Tracking Outing Fees or Misc. Fees.....	4
Change Funds / Fundraisers .....	4
Expense Reports .....	4
Statements and Records .....	5
Monthly Treasurer's Reports and Quicken .....	5
Scout Accounts .....	5
Check Signing Authority.....	6
Council Account (OCCBSA) .....	6
Bank Transfers .....	6
Bank Account Locations .....	6

**REVISIONS**

Rev. A	01/05/14	Original release of the procedure.
Rev. B	03/01/14	Added section on Expense Reports and Council account.
Rev. C	10/02/14	Updated to require large cash deposits be made at the bank counter rather than through ATMs. Added section on Bank Transfers and Bank Transfer form. Updated address of Brea Branch of Credit Union of Southern California (CUSoCal).

<b>Troop 723</b> Soaring to New Heights	PROCEDURE # TT-001	PAGE # 2 OF 7	DATE 10/02/14	REV. C
<b>TROOP 723 TROOP TREASURER PROCEDURES</b>				

## 1 PURPOSE

1.1 This procedure defines the duties and responsibilities of the Troop Treasurer and it is to be used as a guide and for reference. The purpose of following these guidelines is to protect you, the Treasurer, as well as the funds for our Scouts.

## 2 SCOPE

2.1 Applies to all responsibilities of the Troop Treasurer. This position may be split into two jobs both acting as Co-Treasurers.  
2.2 The Treasurer(s) are appointed by the Troop Committee Chairperson.

## 3 MATERIAL REQUIREMENTS & REFERENCE DOCUMENTS

3.1 Fiscal Policies and Procedures for BSA Units  
3.2 3-Part Receipt Books  
3.3 Deposit Only Bank Card  
3.4 Troop 723 Collection Report  
3.5 Cash Verification Forms (CVF001)  
3.6 Expense Reports  
3.7 Request for Transfer of Funds from Scout Account  
3.8 Bank Transfers Form (BT001)

## 4 NOTES & REMARKS

4.1 Congratulations! Thank you for deciding to step up and take on the Troop Treasurer (TT) position. Your commitment and involvement in our Troop will directly benefit not only the adults and Scouts in the Troop, but your Scout(s) as well.  
4.2 The intent of this document is to help you step into the position. The outgoing Treasurer(s) should be ready and willing to help you succeed at this position. Most of what is published here is intended on helping you with the day-to-day operations and tasks required of the Treasurer. Please feel free to update this document during your tenure to ensure it stays up-to-date as things change all the time.  
4.3 Please note that this document is not laid out in any special order. In other words, the items listed first may or may not be the most important – so the order does not carry any weight.  
4.4 There is no term for Troop Treasurer. You may serve in this position as long as the Troop Committee Chairperson asks you to remain. Again, thank you for your service to our Troop!

## 5 PROCEDURES & RESPONSIBILITIES

5.1 INCOMING MONIES  
5.1.1 The Treasurer is responsible for collecting fees at weekly meetings.  
5.1.2 3-part receipt books will be used by various chairpersons and coordinators to record money they have collected. For example, the Dues Coordinator will submit all dues collected during a meeting with a receipt for each amount collected. The receipt copies are distributed as follows:  
5.1.2.1 Top copy is given to the Scout or Parent  
5.1.2.2 2<sup>nd</sup> copy is given to the Treasurer with the check(s) or cash

<b>Troop 723</b> Soaring to New Heights	PROCEDURE # TT-001	PAGE # 3 OF 7	DATE 10/02/14	REV. C
<b>TROOP 723 TROOP TREASURER PROCEDURES</b>				

5.1.2.3 3<sup>rd</sup> copy remains in receipt book

- 5.1.3 Any time cash is received; two people must sign the receipt indicating it was verified by two people.
- 5.1.4 Receipts must always be written for any cash or checks received, even if the payer indicates they do not want a receipt. We want to maintain these records for later reference and possible reconciliations.
- 5.1.5 If a chairperson would like a receipt from the Treasurer to show the total amount of money and checks turned over at a meeting that should be done. Again, accepting cash requires two signatures on a receipt.
- 5.1.6 Each Chairperson and/or Coordinator should maintain a master list of payments for which they are responsible. For example, the Summer Camp Coordinator will maintain a list of all summer camp payments showing which Scouts still have a balance due. (The Treasurer should be able to reconcile to this listing after payments are entered into Quicken.)

## 5.2 BANK DEPOSITS

- 5.2.1 Bank deposits will be made weekly – preferably by the weekend following a Tuesday meeting. The Treasurer may take post-dated checks; however, if a Scout family has a returned item from the bank on a post-dated check, it is preferred that no more post-dated checks be accepted.
- 5.2.2 Prior to making the bank deposits, the deposits must be recorded on a Collection Sheet to ensure that each transaction may be accounted for.
- 5.2.3 These Collection Sheets will be used by the Co-Treasurer to make entries into Quicken.
- 5.2.4 Deposits should be made using the Deposit Only Bank Card at the automatic teller machines. These machines scan each check and can take cash and make for better traceability on our monthly statements. Large cash deposits must be made inside the bank at the bank counter. Deposits of coins must also be made at the bank counter. Any deposits made inside the bank are recorded as “Counter Deposits” on our statements.
- 5.2.5 The deposit slips received from the teller machine should total the amount on a collection sheet. We try to keep similar transactions on a Collection Sheet. For example, put all Summer Camp deposits on one Collection Sheet and all dues paid on a separate Collection Sheet, etc.
- 5.2.6 Photocopy the bank deposit slips as they are on heat sensitive paper and will fade in time. Staple the bank deposit slip to the front of the collection sheet and staple the copy to the back. Any receipt copies (2<sup>nd</sup> copy of receipt) can be stapled to the back copy.
- 5.2.7 Provide the Collection Sheets with bank deposit slips to the Co-Treasurer weekly for update into Quicken. The Co-Treasurer will return these sheets and any Expense Reports, etc., initialed and dated indicating they were entered. These records are to be filed in the Treasurer’s binders.

## 5.3 RETURNED ITEMS FROM THE BANK (NSF)

- 5.3.1 If the bank indicates a check was returned for insufficient funds, this must be handled discretely. We do not want to embarrass the person involved.

<b>Troop 723</b> Soaring to New Heights	PROCEDURE # TT-001	PAGE # 4 OF 7	DATE 10/02/14	REV. C
<b>TROOP 723 TROOP TREASURER PROCEDURES</b>				

The only people who should know about this are the Treasurer(s), the Committee Chair and the Scoutmaster.

5.3.2 The Treasurer or Committee Chair will follow up with the person involved and ask them to replace the check plus the bank fees involved. If the payment is replaced with a check, it cannot be a post-dated check.

5.3.3 If there are repeated NSF's from the same person, the Committee Chair will ask that person to pay in cash only.

#### 5.4 TRACKING OUTING FEES OR MISC. FEES

5.4.1 In the event the Troop is collecting money for an outing (i.e. White Water Rafting trip, Zion, etc.) and there is no adult coordinator for that outing, the Treasurer will maintain the list of who has paid and who has balances due. These lists must be kept current and be on-hand at weekly Troop meetings in case anyone has a questions about what they owe. These listings will also help the two Treasurers reconcile amounts paid between actual deposits and entries into Quicken.

#### 5.5 CHANGE FUNDS / FUNDRAISERS

5.5.1 The Treasurer will make arrangements to obtain a change fund for any activities where change will be needed (annual Yard Sale, Placentia Heritage Day Parade, and other fundraisers). The change will be maintained in the Troop's combination lock cash box.

5.5.2 At the end of the event, the Treasurer will recruit an additional committee member to count the cash. The original change fund amount will be placed on one Cash Verification Form and the profits will be placed on another. Both individuals must count the money and sign both forms attesting to the amounts. If the Treasurer cannot be present at all fundraisers, he/she is responsible for appointing someone to take his/her place. The people counting money must be registered adults in the Troop.

5.5.2.1 Two deposits will be made – one for replacing the change fund and one for the profits. Again, large cash deposits must be made inside of the bank rather than using the ATMs.

#### 5.6 EXPENSE REPORTS

5.6.1 The Troop processes reimbursements for Troop expenses incurred by its committee members and leadership by use of an Expense Report. This form is found on the Troop website and must be used – we do not accept someone just turning in receipts for reimbursement. The form must be properly filled out, signed and approved by the Committee Chair or Troop Secretary prior to reimbursement. The committee will usually know about upcoming expenses or will have approved them in advance at committee meetings. Any adult purchasing items without prior approval or that are not contained within the Troop's approved annual budget may not be subject to reimbursement.

5.6.2 There are a number of options on the Expense Report rather than a direct reimbursement. We encourage members to donate to our Campership

<b>Troop 723</b> Soaring to New Heights	PROCEDURE # TT-001	PAGE # 5 OF 7	DATE 10/02/14	REV. C
<b>TROOP 723 TROOP TREASURER PROCEDURES</b>				

Fund, the John Cash Memorial Fund or to transfer reimbursement funds into their Scout's account.

## 5.7 STATEMENTS AND RECORDS

- 5.7.1 Monthly bank statements (reconciled in Quicken) and all records must be maintained on-hand by the Treasurer for two full years. All previous records may be packed in a plastic, water-tight storage container and placed in the Troop's storage shed/container.
- 5.7.2 The two year's worth of records will be maintained in 3-ring binders for ease of reference. Once the records are moved to long-term storage, they may be removed from the binders, but adequately labeled in the event these files need to be located.

## 5.8 SCOUT ACCOUNTS

- 5.8.1 Troop 723 currently maintains "Scout Accounts" for each Scout.
- 5.8.2 These "Scout Accounts" are just on paper and do not constitute actual bank accounts. They are accounted for in the main checking account in the Bank of America account.
- 5.8.3 Scout Accounts may be used to pay for dues, outings, logo gear or special activities.
- 5.8.4 Scout Account transfers must be authorized by a parent or guardian by signing a *Request for Transfer of Funds from Scout Account*. The Treasurer will show the "move" of funds within Quicken.
- 5.8.5 Receipts will still be written for Scout Account transfers.

## 5.9 MONTHLY TREASURER'S REPORTS & QUICKEN

- 5.9.1 The Treasurer will be responsible for generating monthly Treasurer's Reports to be presented at all Adult Committee Meetings (ACMs). This monthly report must include:
  - 5.9.1.1 Checking Account Balance on Hand
  - 5.9.1.2 Less any encumbered amounts (Scout Accounts, specific fees collected and various pass-throughs)
  - 5.9.1.3 Cash Available to Spend
  - 5.9.1.4 The same for the Credit Union account.
  - 5.9.1.5 Pass-through Categories
  - 5.9.1.6 Fundraising Activity numbers
  - 5.9.1.7 Outing Reconciliations
  - 5.9.1.8 Campership Fund Transactions
  - 5.9.1.9 John Cash Memorial Fund Transactions
  - 5.9.1.10 Unreconciled Transactions
  - 5.9.1.11 Scout Account balances
- 5.9.2 The Treasurer will make enough copies of the Monthly Treasurer's Report for the ACM. Once approved, a PDF version of the report will be provided to the Troop's Youth Webmaster for posting on the website.
- 5.9.3 All transactions are to be recorded in the Troop's Quicken software. The files should be backed up to ensure that no information is lost. The previous bookkeeper will train the Treasurer on the Quicken software.

<b>Troop 723</b> Soaring to New Heights	PROCEDURE # TT-001	PAGE # 6 OF 7	DATE 10/02/14	REV. C
<b>TROOP 723 TROOP TREASURER PROCEDURES</b>				

5.10 CHECK SIGNING AUTHORITY

5.10.1 Signers for the bank account will be as follows:

5.10.1.1 Committee Chairperson

5.10.1.2 Troop Secretary

5.10.1.3 Advancement Chair

5.11 COUNCIL ACCOUNT (OCCBSA)

5.11.1 The Orange County Council of BSA maintains an account for Troop 723. We do not get any statements on this account, but one can request information from time to time.

5.11.2 We maintain a "card" which is used by our Advancement Chair for the purchase of rank patches, merit badges, etc. at the Scout Shops. We add funds to this card by writing a check payable to OCBSA and providing it to the Advancement Chair. She takes it to a Scout Shop where they apply the funds to our account.

5.11.3 The Advancement Chair uses the card and submits receipts from time to time.

5.11.4 At present, we are not reconciling this account. It has been difficult to understand all of the transactions taking place. Our goal would be to have the Treasurer(s) look more closely at this account and see if we can understand all transactions and see if they correspond to Scout Shop purchases. The account is also used for underpayments on registrations or monies owed to Council.

5.12 BANK TRANSFERS

5.12.1 Occasionally transfers will need to be made from the B of A checking account to the Credit Union account and vice versa. The Bank Transfers form can be used to document those transfers and the reasons behind them. For example, following an outing an adult chooses to donate their mileage reimbursement to the John Cash Memorial Fund. That amount will need to be transferred out of the B of A checking account and into the Credit Union account. Those transfers will be initiated by the Committee Chair and/or Treasurer by using a Bank Transfer form and indicating the reason for the transfer, the associated check number and amount of the transfer.

5.13 BANK ACCOUNT LOCATIONS

5.13.1 Main checking account is located at:

Bank of America

160 E. Yorba Linda Blvd.

Placentia, CA 92870

Customer Service: 800-622-8731

5.13.2 Credit Union account is located at:

Credit Union of Southern California (CUSOCAL)

2500 E. Imperial Hwy.

Brea, CA 92821

<b>Troop 723</b> Soaring to New Heights	PROCEDURE # TT-001	PAGE # 7 OF 7	DATE 10/02/14	REV. <b>C</b>
<b>TROOP 723 TROOP TREASURER PROCEDURES</b>				

Monday–Friday: 9 a.m.–6 p.m.

Saturday: 9 a.m.–1 p.m.

Customer Service: (800) 249-2328

- 5.13.3 The Credit Union account is used for the Campership Fund, the John Cash Memorial Fund and any charitable contributions that are paid to PUMC and then passed on to the Troop.



## FISCAL POLICIES AND PROCEDURES FOR BSA UNITS

### *Frequently Asked Questions*

#### **Should our unit have a checking or savings account?**

Yes. Unit funds should be deposited in a checking or savings account that requires two signatures on every check or withdrawal. The unit leader could be one of the signees, but it is recommended it be a committee person. It could be that the unit leaders have a petty cash fund (with the limit set by the committee) that is accounted for with receipts each month.

#### **Does a pack or troop need its own tax identification number? If so, where do we get it?**

All units need a tax ID number (also referred to as an “EIN”—Employer Identification Number). Units should NOT use the Social Security number of an adult leader. If they do, the IRS will attribute all banking transactions, unit purchases, etc., to that leader as an individual. Units may use the tax ID number of their chartered organization, if given permission. This may be especially useful for the unit if that organization is tax-exempt.

Most units obtain their own tax ID number by completing IRS Form SS-4. There is no fee involved. The current form and instructions are available on the IRS website ([www.irs.gov](http://www.irs.gov)). Also, the IRS now allows you to provide the information over the phone and immediately receive a unit EIN. The IRS phone number is 800-829-4933.

#### **Who is responsible for the finances of the unit?**

The unit committee is responsible for the unit’s finances. A treasurer is assigned and the committee chair should receive the bank statement for monthly reconciliation. All unit funds should pass through the bank account; this includes but is not limited to dues, money from unit fundraisers, product sales, and gifts. An exception might be registration fees that are collected as part of an organized School Night program. In this case, fees are collected by district/council representatives and are transmitted to the Scout service center.

#### **Should our unit consider insuring our unit equipment?**

Yes. It is suggested that your unit insure its equipment. Remember, the chartered organization owns the unit, and all funds used by the unit remain the responsibility of the chartered organization as long as the charter issued by the BSA remains in place. It is recommended that an inventory of the unit’s equipment be given annually to the chartered organization, and needs for insurance coverage discussed at that time. Frequently, unit equipment can be added to an existing policy of the chartered organization at minimal cost.



### Can our unit deposit funds with the local council?

Yes. Most councils allow units to deposit funds to their credit in the council service center, thus making it convenient for units to make purchases without sending cash. A “unit account” is established for each unit that deposits funds with the council. At a minimum—at least annually—the council should provide a detailed statement of activities of your unit account for your unit to review.

### What happens to the unit funds and equipment should the unit dissolve?

In the event of the dissolution of a unit or the revocation or lapse of its charter, the unit committee shall apply unit funds and property to the payment of unit obligations and shall turn over the surplus, if any, to the local council. In the case of a chartered organization, any funds or equipment that may have been secured as property of the unit shall be held in trust by the chartered organization or the council, as may be agreed upon, pending reorganization of the unit or for the promotion of the program of the Boy Scouts of America.

### When should our unit submit a BSA Unit Money-Earning Application?

For all unit fundraising. All unit money-earning projects must be approved in advance by using the BSA’s Unit Money-Earning Application. Approval must be made by the chartered organization and the local council.

### Is our pack or troop considered tax-exempt by the IRS?

That depends on who charters your unit. The only time a unit can be considered “tax-exempt” is if its chartered organization is also tax-exempt and includes the unit.

The BSA National Council grants a *charter* to religious organizations, service clubs, businesses, and others who want to charter a Scout unit. A unit is actually “owned” by its chartered organization. Chartered organizations vary widely in tax status.

### What is IRS Form 990-N and does our unit need to file one annually with the IRS?

Form 990-N is an abbreviated filing for small tax-exempt organizations with annual gross receipts of \$50,000 or less. The BSA national office consulted with the IRS and outside counsel about whether this filing requirement applies to Cub Scout packs, Boy Scout troops, Venturing crews, and other units. In their opinion, most Scout units **do not** have to file Form 990-N. **For most units, no filing is required.**

The only exception is for the very small number of units that have filed for separate, federal tax-exempt status under Section 501(c) (3) of the Internal Revenue Code. Those units must file either Form 990-N (if their annual gross receipts were \$50,000 or less) or the more detailed Form 990 or 990EZ (if annual gross receipts were more than \$50,000).

### Can our pack or troop be covered under the BSA’s group exemption?

No. The IRS allows only local councils (and council trust funds) to be included under the BSA group exemption. Packs, troops, and other Scout units cannot be included under the BSA group exemption because they “belong” to their chartered organization. (*Note: Tax issues for Girl Scout troops are handled differently by the IRS because of how Girl Scout cookie sales are structured.*)

### **IRS Form SS-4 asks for a “GEN.” What is that, and do we have one?**

The “GEN” is the Group Exemption Number for the BSA. As discussed, only councils are covered under the BSA group exemption. Units cannot use this number. However, once your unit receives an EIN, the unit may still qualify for a number of state and sales tax exemptions as a nonprofit organization under your state laws. Check with your state; this varies widely across the country.

### **A volunteer suggested that our unit apply for its own tax-exempt status. Can we?**

Units should not incorporate or apply for their own tax-exempt status. For one thing, units are not legal entities. Even if they were, this is an expensive and time-consuming process. Units are only permitted to raise funds through approved unit money-earning projects. Units could lose their charter if they tried to get their own tax-exempt status and solicit tax-deductible gifts.

### **We can’t solicit gifts for our unit?**

No. Simply put, units are not permitted to solicit any gifts. Both the Charter and Bylaws and the Rules and Regulations of the BSA make this very clear; only local councils may solicit individuals, corporations, United Ways, or foundations for gifts in support of Scouting. Units, unit leaders, and youth members may not solicit gifts in the name of Scouting or in support of unit needs and activities (except in unusual circumstances where the unit has received permission to do so from the local council). Units are also prohibited from soliciting gifts on their websites.

### **Does that mean people can’t make gifts to our troop?**

Units are not supposed to solicit gifts, but they can receive gifts. Anyone can contribute to a Scout pack, troop, or unit—and many donors don’t need or care about charitable deductions. Obviously, defining a “solicited gift” is not always easy. But we rely on our unit leaders to set good examples and honor the intent and spirit of these important guidelines. We know it’s hard to stop people from being generous, especially toward Scouting.

### **Can gifts go to the local council to benefit our unit, then “pass through” the council to us?**

No. Your unit “belongs” to your chartered organization, not to your local council. IRS guidelines prohibit any charity from accepting gifts that are “passed through” to a person or unrelated entity. A council could accept a gift in the name of your unit and hold it in a unit account. The unit could then “draw down” on the account for camp fees, uniform and supply needs, etc. (This is how colleges handle student scholarships.) But be sure to first ask your local council if it has the staff and time to do this. This is entirely the council’s decision. A council accepting a gift in the name of the unit does not necessarily extend tax benefits to the donor.

### **My local company has employee volunteerism grants and will contribute to charities where I volunteer my time. Can these gifts go to our unit?**

Employee incentive awards and volunteerism grants usually cannot go to a pack, troop, or unit due to the company’s giving restrictions. Corporate donations often can go only to charities that are “501(c) (3) charities,” and many units are not chartered by tax-exempt charities. Also, many companies won’t make gifts to religious organizations. If a unit is “tax-exempt,” it’s often because it’s chartered to a church, synagogue, etc., so it couldn’t receive corporate funds either. Of course, corporate awards and grants may go to any local council for use at the discretion of the council.

### **Can my unit credit amounts from fundraising to an individual toward their expenses?**

No. The IRS has stated that crediting fundraising amounts constitutes private benefit. However, the unit could use the funds (all or a percentage) raised to reduce or eliminate dues and various registration fees, purchase uniforms and Scouting books, and purchase camping equipment. The unit could also use its funds to provide assistance to individual Scouts in cases of financial hardship.

### **Are purchases by my unit exempt from sales and use tax?**

State and local laws vary widely on this topic. The unit may qualify for a number of state and sales tax exemptions as a nonprofit organization under your state laws. Check with the state where you are making the purchase; this varies widely across the country. In some cases, the council may be issued certificates of sales tax exemption; others require only that verbal verification be made to the merchant at the time of purchase that the purchases will be used to benefit the programs of Scouting, while still others allow no exemptions for any not-for-profits.

**Questions? Need more information? Please contact your local council.  
Thank you for all you do for Scouting and the youth in your community.**

# TROOP 723 COLLECTION REPORT

Date Collected: \_\_\_\_\_  B of A  CU SoCal – Deposit Date: \_\_\_\_\_

Rev. 005

Scout Name	Purpose / Outing / Etc.	Cash or Check #	Amount
1.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
2.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
3.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
4.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
5.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
6.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
7.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
8.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
9.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
10.	<input type="checkbox"/> Dues <input type="checkbox"/> Re-Charter <input type="checkbox"/> Outing Costs: _____ <input type="checkbox"/> Summer Camp <input type="checkbox"/> Popcorn <input type="checkbox"/> S-O-R Sales <input type="checkbox"/> Class B Shirt(s) <input type="checkbox"/> Neckers <input type="checkbox"/> Other: _____ Comments: _____	<input type="checkbox"/> Cash <input type="checkbox"/> Check #	
Receipts provided should indicate 2 signatures for CASH		<b>TOTAL</b>	<b>\$</b>

\_\_\_\_\_  
Name of Person Making Deposit

\_\_\_\_\_  
Quicken Entry completed by:

*Once bank deposit is made – copy of this report & deposit slip is to be forwarded to the Treasurer*








## Funds Received / Verification Form

Event: \_\_\_\_\_ Date: \_\_\_\_\_







**A separate form to be submitted for each of the following. Check which applies:**

- Change Fund - Count out \$ to replace change fund**  
 **Sales / Profits**                       **Donations**

**Checks:**

		# of Checks Rec'd:			Total \$ in checks: \$
<b><u>Cash (bills):</u></b>	#		<u>Denomination</u>	=	\$
	_____	X	<b>\$100.00</b>	=	\$ _____
	_____	X	<b>\$50.00</b>	=	\$ _____
	_____	X	<b>\$20.00</b>	=	\$ _____
	_____	X	<b>\$10.00</b>	=	\$ _____
	_____	X	<b>\$5.00</b>	=	\$ _____
	_____	X	<b>\$2.00</b>	=	\$ _____
	_____	X	<b>\$1.00</b>	=	\$ _____

**Cash (coins):**

		#	<u>Denomination</u>	=	\$
	_____	X	<b>\$1.00</b>	=	\$ _____
	_____	X	<b>50¢</b>	=	\$ _____
	_____	X	<b>25¢</b>	=	\$ _____
	_____	X	<b>10¢</b>	=	\$ _____
	_____	X	<b>5¢</b>	=	\$ _____
	_____	X	<b>1¢</b>	=	\$ _____

**Sub-Total (bills): \$** \_\_\_\_\_

**Sub-Total (coins): \$** \_\_\_\_\_

**2 people must verify & sign when cash has been collected**

**X** \_\_\_\_\_  
**X** \_\_\_\_\_

**GRAND TOTAL: \$** \_\_\_\_\_

**TROOP**  
**723**

**EXPENSE REPORT**

NO. \_\_\_\_\_

BEHIND HERE

ATTACH RECEIPTS

EXPENSES				REQUESTOR		
<b>PURPOSE:</b> <input type="checkbox"/> Remittance <input checked="" type="checkbox"/> Reimbursement <input type="checkbox"/> Petty Cash		<b>TYPE:</b> <input type="checkbox"/> Registration Fees <input type="checkbox"/> Insignia/Patches <input type="checkbox"/> Troop Supplies <input type="checkbox"/> Fundraising		<input type="checkbox"/> Gear/Storage <input type="checkbox"/> Program Materials <input type="checkbox"/> Camping/Transportation <input type="checkbox"/> Food/Activities <input type="checkbox"/> Other		<b>NAME:</b> _____
<b>EXPENSES COVERED FOR PERIOD:</b> FROM _____ TO _____				<b>SIGNATURE:</b> _____ <b>DATE:</b> _____		
EXPLANATION OF EXPENSES						
ITEM	DATE	DESCRIPTION	AMOUNT	AUTHORIZATION		
1						
2						
3				ACCOUNTING		
4				PAID CREDITED	TO	
5						
6				CHECK NO.	DATE	
7				NOTES: _____ _____ _____		
8						
9						
10						
<b>TOTAL EXPENSES</b>				<b>TOTAL PAID-OUT</b>		

Please indicate how you'd like the reimbursement disbursed (Otherwise we will write you a check)

<i>(You can select one or more as long as the total matches the reimbursement amount)</i>		Amount
<input type="checkbox"/> On a Check		
<input type="checkbox"/> Into Scout Account (Indicate the Scout's Name):		
<input type="checkbox"/> Into Scout Account (Indicate the Scout's Name):		
<input type="checkbox"/> As Payment Towards (Indicate Dues, Reg, Outing, etc.):		
<input type="checkbox"/> Donate to the Campership Fund		
<input type="checkbox"/> Donate to the Troop General Fund		
<input type="checkbox"/> Donate to the John Cash Memorial Fund		
<input type="checkbox"/> Donate to Friends of Scouting		
<input type="checkbox"/> Other (Specify other option):		
<b>Total Disbursement:</b>		

**TROOP 723**  
**REQUEST FOR TRANSFER OF FUNDS**  
**FROM SCOUT ACCOUNT**

Rev. 002

Scout's Name: \_\_\_\_\_ Date: \_\_\_\_\_

This form is used to document a Scout's request to transfer funds from his Scout Account to pay for an activity, camp costs, etc.

Amount to be transferred:	\$
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Indicate where Scout funds are to be applied:

- Summer Camp
- Outing Fees – give name of outing: \_\_\_\_\_
- Other: \_\_\_\_\_

\_\_\_\_\_  
Authorized by: (signature of parent/guardian) Date

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***For use by Treasurer Only:***

Funds verified & transferred \_\_\_\_\_  
Treasurer's Signature Date

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**TROOP 723**  
**REQUEST FOR TRANSFER OF FUNDS**  
**FROM SCOUT ACCOUNT**

Rev. 002

Scout's Name: \_\_\_\_\_ Date: \_\_\_\_\_

This form is used to document a Scout's request to transfer funds from his Scout Account to pay for an activity, camp costs, etc.

Amount to be transferred:	\$
---------------------------	----

Indicate where Scout funds are to be applied:

- Summer Camp
- Outing Fees – give name of outing: \_\_\_\_\_
- Other: \_\_\_\_\_

\_\_\_\_\_  
Authorized by: (signature of parent/guardian) Date

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***For use by Treasurer Only:***

Funds verified & transferred \_\_\_\_\_  
Treasurer's Signature Date

# Bank Transfers

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**Transfer from B of A Checking to CU Account**

**Reason:**

- Donation to Campership Fund**
- Donation to John Cash Memorial Fund**
- Transfer \$\$ received in donation to Troop using PUMC's Tax ID**
- Other:\_\_\_\_\_**

**B of A Check # \_\_\_\_\_ Date: \_\_\_\_\_ Amount \$ \_\_\_\_\_**

**Details:**

- From Expense Report Dated: \_\_\_\_\_**
- Submitted by: \_\_\_\_\_**
- Event: \_\_\_\_\_**

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**Transfer from CU Account to B of A Checking**

**Reason:**

- Fees funded by Campership Fund**
- Other:\_\_\_\_\_**

**Details:**

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**Entered by Treasurer**      **Initials: \_\_\_\_\_**      **Date: \_\_\_\_\_**