

UNIT FINANCE GUIDEBOOK

RESOURCES TO BUILD A FINANCIALLY SUSTAINABLE UNIT





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WELCOME

Dear Unit Leader,

Thank you for your service to America's youth! The Orange County Council stands ready to partner with you to bring the best available program to **every Scout in your unit**. A significant, yet often overlooked, part of a unit's success is proper financial planning.

This binder is designed to provide and house information your unit will need to help create a winning finance plan that sustains the unit. **You'll find helpful information on Friends of Scouting, Adventure Cards, Popcorn, and guidance on the unit treasury.**

Experience shows that high performing, strong units have a well thought out financial plan that includes helping parents understand the real costs of Scouting, including council support. A unit plan should include a proven, easy, fundraiser that includes participating in the Popcorn and Adventure Card sale. **It is the council's goal to help make funding the unit budget simple and limit the amount of time a unit spends fundraising each year.**

Additionally, every unit should encourage each family to participate in Friends of Scouting. Doing so enables the council to provide the level of service necessary for successful Scouting programs across Orange County.

We hope that you will familiarize yourself with the contents of this binder and share with those who have financial responsibilities within the unit. Please pass down this binder to new volunteers as they are recruited.

Thanks for all you do! The Fund Development Executive team is ready to assist you in delivering a quality program to youth.

In the Spirit of Scouting,



Terry Adams

Vice Chairman, Fund Development



Jeff Herrmann

Scout Executive



SCOUT OATH, LAW & MISSION

SCOUT OATH

On my honor, I will do my best to do my duty to God and my country and to obey the Scout Law; to help other people at all times; to keep myself physically strong, mentally awake, and morally straight.

SCOUT LAW

A Scout is...
Trustworthy
Loyal
Helpful
Friendly
Courteous
Kind

Obedient
Cheerful
Thrifty
Brave
Clean
Reverent

MISSION STATEMENT

The mission of the Boy Scouts of America is to prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.



2020 UNIT FINANCE PLAN

Unit Type: _____ Unit # _____ District: _____

Chartered Organization: _____

Unit FOS Chair: _____

Email: _____ Phone: _____

Unit FOS Presentation Date: _____

Participation/Year:	'17	'18	'19
Camp Card Sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Popcorn Sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Day Camp	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Summer Camp	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Unit Budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Unit Annual Calendar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2019 RESULTS			
Unit FOS Results		District	
Enrollment 06/30/19		% Participation	
Amount Raised	\$	Average Gift	\$
# Gifts		Council	
% Participation		% Participation	
Average Gift	\$	Average Gift	\$
Unit Product Sales Results			
Adventure Card Net Sales	\$		
Popcorn Net Sales	\$		

On average the Council spends \$300 per Scout for the Orange County Council to fund the tools and resources necessary to deliver a quality program for one year.

2020 UNIT GOAL			
Enrollment 06/30/19	A		
% Participation	B		
# Gifts (A x B) =	C		
Average Gift	D	\$	
Unit FOS Goal (C x D) =	E	\$	
Unit Fair Share: A x \$300	F	\$	
Gap to Fair Share	G	\$	
Estimated Popcorn Net Goal (30% of unit goal)	H	\$	
Estimated Adventure Card Net Goal (30% of unit goal)	I	\$	

☐ **Unit FOS Campaign Steps:****Fill-in Dates**

- ☐ 1. Meet with Fund Development District Executive _____
- ☐ 2. Complete FOS Unit Plan, Turn in to District _____
- ☐ 3. Create Unit Online Giving Page _____
- ☐ 4. Confirm Unit Presenter _____
- ☐ 5. Send FOS announcement to Parents _____
- ☐ 6. Host Unit Presentation _____
- ☐ 7. Turn in donations to District (within 2 days) _____
- ☐ 8. Follow up with families who have not given _____
- ☐ 9. Complete Campaign (deadline April 30th) _____

Goal Setting Instructions:

- Review last year's unit results; compare District/Council averages.
 - Help set a goal that will increase unit participation and average gift.
1. Choose a percentage of families that the unit feels will make a contribution. (B)
 2. Calculate the number of family gifts (A x B)
 3. Select the average contribution the unit believes is possible. (D)
 4. Set the Unit FOS goal by multiplying the number of gifts by the average gift. (C x D)
 5. Review total cost of Scouting services for unit. (A x \$300)
 6. Calculate F – E to determine the gap to reach \$300/Scout. Enter in box G.
 7. Estimate Adventure Card and/or Popcorn goals to fill gap. Enter in box H & I.



INTRODUCTION

FAMILY FRIENDS OF SCOUTING CAMPAIGN

The annual Family Friends of Scouting Campaign is an opportunity to educate the families of Scouts about the program and financial needs of the Council. As in any organization, in order to provide the best program possible there has to be a support structure. The Orange County Council provides that structure. The Council goals are to provide every available young person the opportunity to participate in Scouting and receive a quality program that fulfills the Mission Statement of the Boy Scouts of America.

The most effective Family Friends of Scouting Campaigns include a 5 - 10 minute presentation at a Scout Meeting. Usually the Blue and Gold Banquet for Cub Scouts, Court-of-Honors for Scouts BSA, and Parent Nights for Venturers. They are scheduled to start in November and be completed by March. A District Family Presenter can make the presentation with an introduction and endorsement of the Campaign by a unit leader.

The unit will need to select a FOS Chair to help schedule and provide support for the campaign by introducing the presenter and distributing materials before and during the presentation. They will be the contact person for the District Family Chair.

Remember, the purpose of the Family Friends of Scouting Campaign is to educate Scout families and give them an opportunity to invest in a program their child is receiving a direct benefit from that will last him/her a lifetime.





FIVE EASY STEPS

FRIENDS OF SCOUTING

Follow these five easy steps to meet your unit Friends of Scouting goal:

1. Schedule an annual meeting with your Fund Development Executive.
 - Complete Unit Finance Worksheet (found in this binder) with your Fund Development Executive.
2. Review the 2020 Friends of Scouting Playbook.
3. Recruit a Unite FOS Chair
4. Familiarize yourself with the many benefits your unit receives from the Orange County Council. The following pages detail the support and benefits provided.
5. Working with your Fund Development Executive, schedule and host a Friends of Scouting Presentation, encouraging 100% of families to invest in Scouting.
6. Develop an online giving page using the *Fundraising Campaign Website* form. Follow up with every family via the online giving website to achieve 100% participation.

“We do not deliver programs to collect money; rather, we must raise money in order to deliver quality **programs.**”





2020
Friends of Scouting
Playbook



BOY SCOUTS
OF AMERICA®
ORANGE COUNTY COUNCIL

Insert
FOS Playbook Here



KEY CALENDAR DATES

FAMILY FOS CAMPAIGN

October	Attend Council FOS Leadership Kickoff
November	Pacesetter Campaign Begins Unit FOS Chairs Recruited and Trained FOS Presenter Training
December	Unit FOS Presentation Dates Scheduled
January	Family Campaign Kickoff
January – May	Unit FOS Presentations Held





FAMILY CAMPAIGN

JOB DESCRIPTION OF UNIT FOS CHAIRMAN

Coordinate a Friends of Scouting presentation to the families of unit members at an appropriate unit level meeting such as a Blue and Gold Banquet, and, Troop Court of Honor and Venturing Parent Night. It is important that every family is provided the opportunity to invest in Scouting.

1. Set the date for your unit's Friends of Scouting presentation.

Date_____Time_____Place_____

2. Meet with your Fund Development Executive:

- Become acquainted with the organization plan and job.
- Learn what Friends of Scouting is and why it is essential for sustaining the program.
- Lead by example, enroll personally as a Friend of Scouting contributor.
- Create an online giving webpage.

3. One week prior to the presentation, send a brief email to the families in your unit to inform them about the presentation. This email should include the date of the presentation and the unit goal of having 100% participation should be emphasized.

4. Assist the Friends of Scouting presenter during the unit presentation:

- Help the FOS Presenter find two Scouts who will hand out and collect pledge cards
- Introduce the presenter immediately after the flag ceremony and allow 10 minutes for the presentation.
- Be the first to hand in the FOS pledge card. During the presentation, the presenter will ask those present to take a few minutes to fill out their pledge card. During this time, **come to the stage and announce, "I am excited to be the first person to turn in my pledge card tonight to support my Scout!"**
- In the middle of your program, allow for a brief update on dollars raised.

5. Provide leadership to the unit campaign to maximize your units giving potential.

- Ensure that each family has a pledge card
- Explain pledge options to each family. Make checks payable to OCBSA
- Ask the family to turn in their pledge card to the unit FOS Chair, who then turns in all cards to the District FOS team
- Strive to reach 100% participation in your unit (100% Unit Ribbon available)
- Contact families that did not turn in a pledge card at the unit presentation, this list will be provided to you.



FRIENDS OF SCOUTING

SAMPLE FAMILY LETTER

Please support Scouting!

Scouting is the charity that your son and your family has chosen to be a part of! Scouting keeps our youth active. It teaches them new skills such as leadership and accountability. Giving to Scouting is an investment in character, the character of our future leaders.

At our next Pack Meeting/Court of Honor we will have a presentation for our annual Friends of Scouting [FOS] campaign, explaining the benefits and resources provided to our unit and family members. As with any non-profit, the quality program you receive with Scouting is funded through the generous amounts of time, talent, and treasure given by people like you.

There are suggested levels of giving, please reference the attachment to see how the Orange County Council uses your donation, however any amount is appreciated. Please consider supporting one Scout for one year at \$300. You need not have your checkbook or credit card in hand, simply complete the pledge card that is handed out during presentation or use the online link in this email and you will be billed on a date you have requested.

Our goal is to get this message out early so you and your family have a chance to thoughtfully consider what gift you might be willing to give. Please click the link in the email body to make a secure, online donation prior to our meeting. Our Pack/Troop goal is to have 100% of our families make a donation this year.

Thank You!

For your consideration and for helping the Orange County Council continue to deliver the Scouting program.

In the Spirit of Scouting,

Unit FOS Chair

Serving youth and families since 1910.



FRIENDS OF SCOUTING

HOW A UNIT BENEFITS FROM A COUNCIL BUDGET

Quite often someone at the unit level – Cub Scout Pack, Boy Scout Troop, Varsity Team, Post or Venture Crew – asks just what does this expenditure of Council budget money mean to a particular unit. Listed below are some of the Council's services for units.

The Council helps in the administration of a unit by:

1. Handling registration, Boys' Life subscriptions and special requests of the national organization.
2. Maintaining a supply of literature, insignia, forms, certificates, etc.
3. Keeping a record of the training and advancement of each volunteer and Scout.
4. Producing Council Scoutweek and the Council's web page.
5. Producing notices, minutes and agendas for all types of meetings.
6. Handling thousands of telephone calls from unit leaders, parents and visitors for information related to their programs.
7. Providing without charge dozens of regular and special forms, certificates and recognitions.
8. Producing District and Council calendars, schedules, program kits and other aids for unit leaders.
9. Making hundreds of reservations for summer camps, camporees, jamborees, training courses, Scout-O-Rama, District dinners and meetings, Philmont Scout Ranch and more.
10. Providing programs and achievement awards for both Cub Scouting and Boy Scouting.





FRIENDS OF SCOUTING

HOW A UNIT BENEFITS FROM A COUNCIL BUDGET

The Council assists Unit Leaders with professional services by:

1. Providing service for a professional staff on a ratio of one professional for every 1,500 adults and youth members.
2. Helping through person-to-person counseling of relationships and operational problems.
3. Giving guidance to all committees, commissioners, roundtables, training courses and special Council events.
4. Working with institution heads on particular unit problems.
5. Maintaining complete and frequent contacts with all community resources, churches, clubs, government sources, etc. and aiding in securing facilities and park recreational areas, use of buildings for special affairs, picnics, camps and swimming facilities.
6. Providing units with District and Council activities to enhance their programs.
7. Setting up and conducting activities to enhance their programs.
8. Organizing camporees and Explorer expeditions, absorbing financial loss when they are not self-supporting.
9. Working in various Council community groups to arrange for Scout participation in civic affairs, citizenship day, etc.
10. Recruiting and maintaining a corps of commissioners who, in turn, supervise three or four units each through unit visitation.
11. Providing educational and relationship programs to help the leader.

Remember:

The Orange County Council is the only legal entity that can receive tax exempt contributions for the Scouting program. Units cannot solicit funds nor grant tax exemption for funds received.



Fundraising Campaign Website

Objective: To create a personalized online FOS fundraising page.

How it Works:

- Step One – Create a Fundraising Page
- Step Two – Share with Family & Friends
- Step Three – Enjoy the Results

Let us help you get started:

Name: _____

Phone: _____

E-mail: _____

Unit Type: _____ Unit Number: _____

District: _____

Fundraising Goal: _____

Highlights paragraph about your Unit: _____

For more information, please contact your Fundraising District Executive to set up your unit online donation page..

FRIENDS OF SCOUTING RESOURCES

Friends of Scouting brochure with pledge card.



Yes! I Want to Support Scouting!

Please print:
 Name: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone: _____
 Email: _____
 Unit No: _____ District: _____
 Company/Employer: _____

☐ My Employer Matches Gifts.
Please initiate process with your employer.

Show Your Support by Making a Gift Today!

☐ \$25 ☐ \$50 ☐ \$100 ☐ \$300
☐ \$500 ☐ \$1,000 ☐ _____

Summit Circle | Monthly Recurring Gift
☐ Set my gift amount above as an on-going monthly charge to my credit/debit card. Payments will renew annually and may be cancelled at any time. Please complete the credit card information below.

Payment Options
☐ Charge My Credit Card
☐ Check Enclosed ☐ Cash Enclosed
☐ Bill me starting on ____/____/____ (date)
☐ One Time ☐ Quarterly ☐ Monthly

Credit Card Information
Credit card information will be destroyed after use.
☐ American Express ☐ Discover ☐ MasterCard ☐ Visa
 Cardholder Name: _____
 Card Number: _____ Exp: _____
☐ I would like to forego recognition items.

Signature

Thank you for your gift!
 Orange County Council
 1211 East Dyer Road, Santa Ana, CA 92705

BOY SCOUTS OF AMERICA
 100 YEARS
 AMERICAN LEGION

Be sure that the donor information is filled in completely.

Remind your unit that many employers match gifts!

Summit Circle

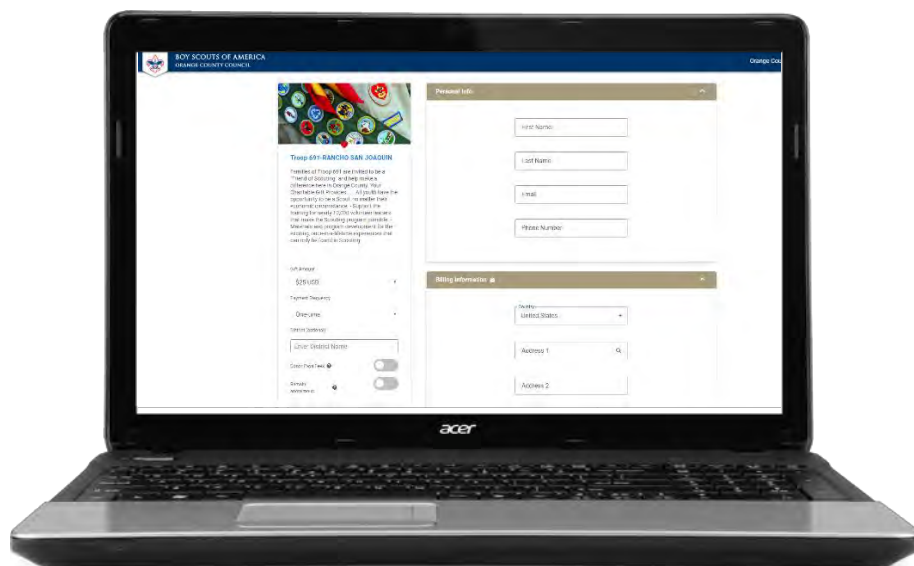
A great option for many families is the Summit Circle. Monthly payments automatically charged to a credit/debit card make for easy giving!

Donors can also choose to be billed once, quarterly or monthly.

Make sure all of the credit card information is included.

Create an Online Donation Page for your Unit

Fill out the form in this book to have your Unit giving page established.





TOP REASONS TO SELL ADVENTURE CARDS

Take part in this fun, easy and proven fundraiser to support Scouting activities.

1. The Adventure Card program, one of two council fundraisers, can help fund your year of Scouting
2. Scouts earn their way to camp and other adventures
3. Scouts learn important life skills
4. Promotes Scouting to the community
5. It's fun!





FIVE EASY STEPS

ADVENTURE CARD SALE

Is your unit looking for fun, easy and proven fundraisers to help support Scouting activities? Then the Adventure Card sale is for you!

1. Sign up your unit and get them excited
2. Attend training (and get the How-to's) and complete unit Adventure Card Action Plan.
3. Pick up and pass out the cards
4. Support, Encourage and Reward Scouts
5. Collect money and any unsold cards to close out your account by the deadline

Commission & Prizes

\$3 - \$5.00 per card

Commission Council

Sponsored Prizes

Ways to Sell:

Booth Sales

Friends, Family, & Door to

Door

Sale Timeline

March through May

Support Materials

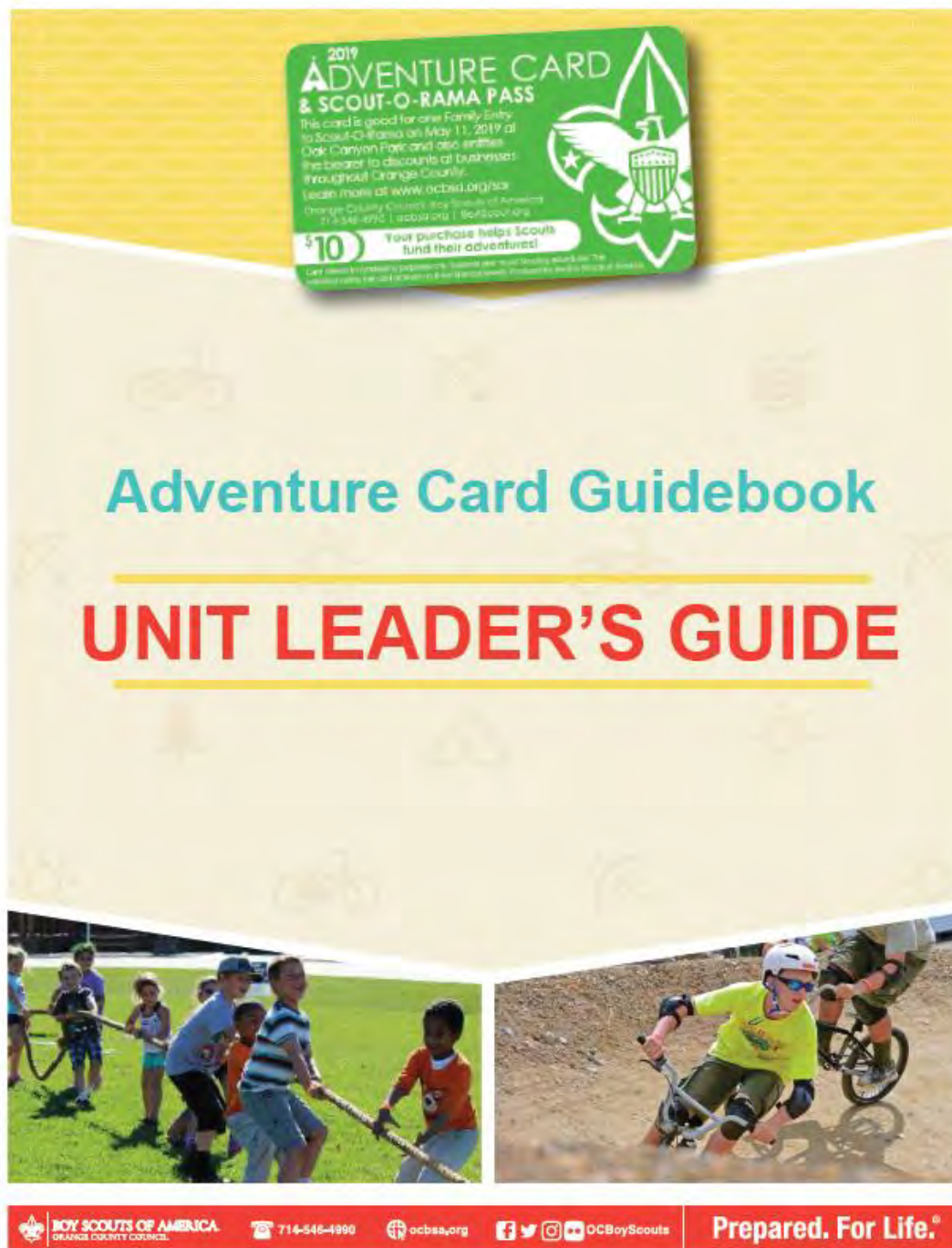
\$10 Adventure

Cards Display items

Sales kit

Unit and Scout Training





Insert

Adventure Card Guidebook Here



TOP REASONS TO SELL TRAIL'S END POPCORN

Take part in this fun, easy and proven fundraiser to support Scouting activities.

1. The popcorn program, one of two council fundraisers, can help fund your year of Scouting
2. Scouts earn money for camp
3. Scouts learn important life skills
4. Scouts can earn money for college
5. Units earn up to 36% commission and Scouts earn cool prizes





FIVE EASY STEPS

TRAIL'S END POPCORN SALE

Is your unit looking for fun, easy and proven fundraisers to help support Scouting activities? Then the Popcorn sale is for you!

1. Sign up your unit and get them excited
2. Attend training (and get the How-to's) and complete your unit Popcorn Action Plan
3. Pick up and pass out the product
4. Support, Encourage and Reward Scouts
5. Collect money and any unsold product to close out your account by the deadline

Commission & Prizes

32-36% Commission

Council & Trail's End

Prizes

Bonus Prizes & Trail's End Scholarship

Sale Timeline

August through October

Support Materials

Up to 14 Items available to sell

Posters, banners, display items Take Order forms w/Prize sheets Sales kits w/samples

Unit and Scout Training

Ways to Sell:

Take Order

forms Online

Sales Booth

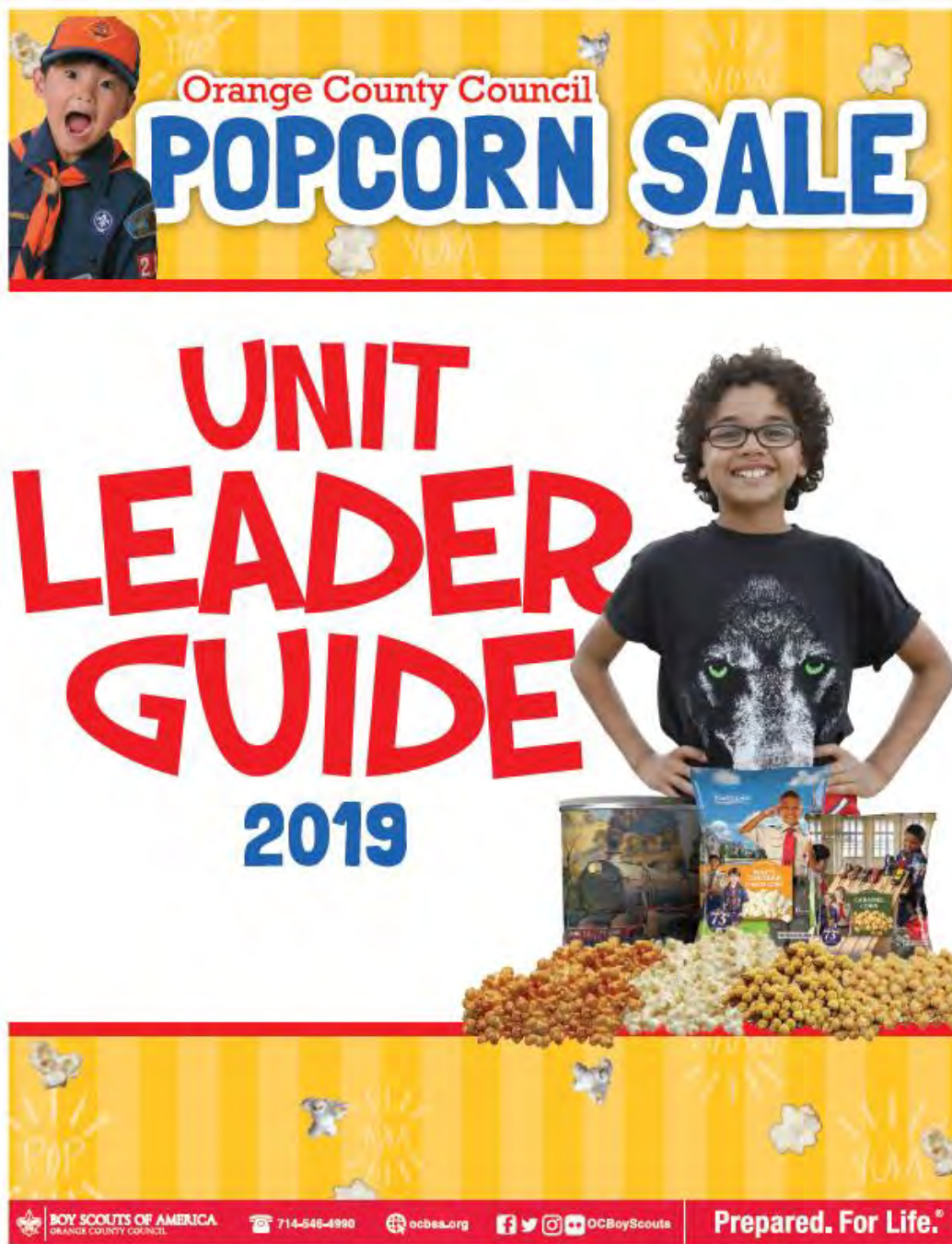
Sales

Friends, Family, & Door to

Door Military Donations

Trail's End popcorn is
made exclusively for the
Boy Scouts of America!





Insert Popcorn Sale Guidebook Here



UNIT FISCAL POLICIES

INTRODUCTION

In the following pages, you will find useful information that will help your unit become a financial organized unit. Much the same way that a household operates on a budget and sound financial practices, so too must your unit. The pages that follow include the resources you will need to be a financially sustainable unit. Please take some time to familiarize the resources in this section.

Remember, financially sustainable units make the program come alive for their Scouts!



UNIT COMMITTEE TREASURER JOB DESCRIPTION

The treasurer ensure the unit's finances are sound. Specifically, the treasurer will:

- Help the unit committee and unit leader establish a sound financial program for the unit with a unit budget plan. Resource Link: <http://bit.ly/unitbudget>
- Open or maintain a bank account in the unit's name and arrange for all transactions to be signed by any two of the unit leader, committee chair, secretary, or treasurer.
- Approve all budget expenditures. Check all disbursements against budget allowances, and pay bills by check. The committee chair should approve bills before payment.
- Collect dues in the presence of leaders. Give receipts for these funds, and deposit the money in the bank account.
- Keep up-to-date financial records. Enter all income and expenditures under the proper budget item in the finance section of the Unit Record Book. Credit each Scout with payment of dues. From time to time, compare the records with those of the leaders to make sure they agree. Give leadership in developing a coordinated record-keeping system in the unit.
- Encourage unit leaders to explain the unit financial plan to each boy and his family so that boys will accept responsibility for paying dues and family members will be alert to opportunities for boys to earn dues money and develop habits of thrift.
- On the request of leaders, sympathetically counsel with a boy who does not pay dues, determine the reason, and encourage regular payment. If the boy is unable to pay, work out a plan with the leader and unit committee so that the boy can earn dues.
- Periodically report on the unit's financial condition at the monthly leaders' meeting. Make regular monthly reports to the committee at the leaders' meeting, and report to the chartered organization as often as desirable on the financial condition of the unit.
- Provide petty cash needed by leaders. Keep a record of expenditures.
- Guide the unit in conducting council-approved money-earning projects.





UNIT FISCAL POLICIES RESOURCES

Orange County Council Website: www.ocbsa.org

District Fund Development Staff:

Matt LeBoug
Serving Canyons and Valencia
MattL@ocbsa.org

Alvin Phan
Serving Saddleback, El Camino Real, and
Rancho San Joaquin
Alvinphan2@scouting.org

Brian Morrissey
Serving Golden West and Pacifica
brianm@ocbsa.org

Dave Jarvis
Field Director, Fund
Development
davidj@ocbsa.org

Unit Budget Worksheets: <http://bit.ly/unitbudget>

How to Create a Budget: <http://bit.ly/MakeBudget>

Ideal Year of Scouting: <http://bit.ly/IdealYear>

Journey to Excellence: <http://bit.ly/BSA-JTE>

Also Available at the Scout Shop: Troop and Team Record Book

Den Dues

Envelope

Cub Leader Handbook Finance

Section Scout Leader Handbook

Finance Section Committee Guide

NOTES



FISCAL POLICIES AND PROCEDURES FOR BSA UNITS

FREQUENTLY ASKED QUESTIONS

Should our unit have a checking account?

Yes. Unit funds should be deposited in a checking account that requires two signatures on every check unless the chartered organization requires other procedures.

Does a unit need its own tax identification number? If so, where do we get it?

The answer depends on the chartered organization. Most units obtain their own tax ID number by completing IRS Form SS-4. The current form and instructions are available on the IRS website (www.irs.gov). The chartered organization should be the "responsible party." Contact your chartered organization for written permission. Contact your local council for more information.

Who is responsible for the finances of the unit?

The unit committee is responsible for the unit's finances, but the assets belong to the chartered organization.

Should our unit consider insuring our unit equipment?

Yes. It is suggested that your unit insure its equipment. Remember, the chartered organization owns the assets.

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.

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

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 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. Approval must be given in advance by the chartered organization and the local council.

Is our unit considered tax-exempt by the IRS?

Chartered organizations vary widely in tax status, but the tax status of your unit is the same as that of your chartered organization if the chartered organization includes the unit in its tax status.

Does our unit need to file annually an electronic postcard 990-N with the IRS?

The BSA national office consulted with outside counsel. In their opinion, most units do not have to file. 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.

Can our unit be covered under the BSA's group exemption?

No. The IRS only allows local councils (and council trust funds) to be included under the BSA group exemption.

Can our unit be exempt from state sales taxes?

The unit may qualify for a number of state sales tax exemptions as a nonprofit organization under your state laws. Check with your own 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. Units are not legal entities.

Can we solicit gifts for our unit?

No. Simply put, units are not permitted to solicit any gifts.

Does that mean people can't make gifts to our unit?

Anyone can contribute to a Scout pack, troop, or unit—and many donors don't need or care about charitable deductions.

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.

My local company has employee volunteerism grants. Can these gifts go to our unit?

Employee incentive awards and volunteerism grants usually can NOT go to a unit, due to the company's giving restrictions. Corporate donations often can only go to charities that are "501(c)(3)."

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

See the Product Sales Guide for more information.

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



FUNDRAISING DO'S AND DON'TS

*Where will your next Scouting adventure take you? **You're** limited only by your imagination — and, yes, your budget.*

Fundraisers conducted through your local Scout council, such as Scout popcorn sales, are a no-brainer. They've already been reviewed, meaning they follow all BSA rules and regulations.

But some Scout units like to earn additional funds for Scouting by supplementing those projects with their own. That's fine, provided you follow this list of fundraising do's and don'ts. It comes from Russ McNamer, the BSA's associate general counsel for all things taxes.

Fundraising **Do's**

1. Do file a unit money-earning project application for approval by both the local council and the chartering organization. Submit this application to your council service center at least two weeks in advance of the proposed date of your project.
2. Do check local laws regarding solicitation rules and permits.
3. Do select money-earning projects that are suited to the ages and abilities of youth participants.
4. Do select money-earning projects that teach youth members to earn their own way.
5. Do follow safe practices listed in the Guide to Safe Scouting.

Fundraising **Don'ts**

1. Don't solicit funds in the name of Scouting; only local councils have the authority to solicit funds.
2. Don't conduct unit money-earning projects without adequate adult supervision.
3. Don't forget to use the buddy system, and don't go into unsafe or unfamiliar areas.
4. Don't conduct unit money-earning projects after dark or in unsafe pedestrian areas.
5. Don't sell fireworks as a unit money-earning project. That's an unauthorized activity.



OPENING A UNIT CHECKING ACCOUNT



Every unit will eventually need to have a checking account. Sometimes this gets confusing for the newly organized unit because the bank demands a federal tax ID number (EIN) to open the account.

DO NOT use your social security number; all income would be reported to the IRS under the **applicant's** individual Social Security number.

IF YOUR CHARTERED PARTNER IS A BUSINESS OR PTO GO STRAIGHT TO PLAN B.

PLAN A

Due to the charter agreement and tax laws, Units are “subordinate” to your chartered partner (CO). Some chartered partners are willing to allow units to use their tax ID number so their unit will be able to obtain a checking ~~legally~~ ^{legally} ~~about this~~ ^{legally} ~~imperfectly~~ ^{legally} ~~partners~~ ^{legally} have concerns.

If your chartered partner does not feel they can help you in this fashion, **don't worry. Go to Plan B.**

PLAN B

This is the best plan to follow when you are faced with the need for a checking account (the bank needs a federal tax ID number and your **chartered partner doesn't** feel they can help you accomplish the task). What follows are specific instructions for units (Packs, Troops, Posts) to complete IRS form SS-4. If you are opting for this approach it is important for the SS-4 Form to be carefully completed according to

How to apply for an EIN#

Obtain IRS form SS-4 (Application for Employer Identification Number (EIN)), and use the instructions of the reverse of this sheet to complete.

www.irs.gov/pub/irs-pdf/fss4.pdf

Important. Remember that the tax-exempt status of a pack, troop, or post is consistent with the tax status of the chartered organization. **The employer identification number does not provide tax-exempt status, it provides identification!**

We have the EIN but the Bank wants more! What do we do?

Your account is considered a commercial account and the bank employee may not be accustomed to commercial accounts or has not dealt with unit accounts. They may ask for articles of incorporation, bylaws, list of officers, etc. Just explain that this is a unit account for Scouts and all that should be needed is the EIN. If your explanation is not accepted please ask to speak with the branch manager or officer within the bank that can help render a decision.

Instructions. Please review the IRS instructions completely and follow the specific BSA instructions as follows:

Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
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Line 1 – Name of chartered organization (legal name of applicant) and unit designation; e.g.: First United Methodist Church Pack/Troop 151.

Line 2 – Normally not applicable

Line 3 – “Care of” name (Unit treasurer, committee chairman, or chartered organization representative).

Lines 4, 4a – Mailing address, city, state, ZIP

code. *Line 5 and Line 5a* – Address, if different from *Line 4*. *Line 6* – Leave Blank.

Line 7a, 7b – Name of principal officer, grantor, or general partner (use chartered organization representative or committee chairperson, and their tax ID number. *Please Note: If you do not have the CO's EIN, leave it blank*). Important. Before you fill in *Block 9a*, Type of Entity, remember that the national office issues charters directly to local chartered organizations and not to units. Units should ask their chartered organization for permission to use their EIN if at all possible.

Line 9a Type of Entity – Most units will check one of three boxes:

a. “Church or church controlled organization”, if chartered organization fits this description.

b. “Other nonprofit organization (specify)”, if unit is chartered to a nonprofit organization other than a

church. c. “Other (specify)”, if chartered organization is not a church or other nonprofit organization – just put Boy Scout troop,

Cub Scout pack, etc.

If your unit's chartered organization has a GEN (Group Exemption Number) that the unit is permitted to use, put that number in this section. Note, however, that the Group Exemption Number used by BSA local councils may not be used by a unit.

Line 9b – Leave blank

Line 10 – Check appropriate reason (one only) for applying. Most units will check banking purpose (specify) interest account, etc.

Lines 11 – 17 – Leave blank.

Lines 18 – Answer Yes or No.

Third Party Designee – Give name and unit position of the contact person, such as the chartered organization representative or committee chairman.

Important. Remember that the tax-exempt status of a pack, troop, or post is consistent with the tax status of the chartered organization. The employer identification number does not provide tax-exempt status it provides identification!

You will receive a letter from the IRS that includes your organization name and address, and your EIN. You also may receive other forms, such as Form 1023, *Application for Recognition of Exemption*, under Section 501(c)(3) of the IRS code.

We strongly advise that your unit not file Form 1023 to apply for recognition of exemption, unless under the advice of a Tax Attorney. Filing Form 1023 can lead to prohibitive cost, and the requirements for your unit to adopt articles of incorporation and provide a substantial amount of information with the application, annual Form 990 or notice filings, minutes of meetings, many other compliance items, with exposure to penalties for non-compliance.

Filing Options

Visit irs.gov/businesses, Click on Employer ID Numbers (on the left), Choose Apply for EIN online

Apply by Fax and expect reply in approximately 4 days: (855) 641-6935

Apply by Mail and expect reply in approximately 4 weeks:

Internal Revenue Service Attn: EIN Operation Cincinnati, OH 45999

Application for Unit Account Card

Orange County Council – Boy Scouts of America

www.ocbsa.org

1211 E Dyer, Road, Santa Ana, CA 92705 Ph. (714) 546-4990 Fax (714) 546-0415

How will it work?

1. Unit Account Card is issued for \$3.00 each upon receipt of completed paperwork.
2. Your unit will be able to purchase additional "Unit Account Card(s)" at any time, depending on the number your committee determines is best for your unit.
3. The unit fills out the form and turns it in to the Orange County Council in Santa Ana along with the payment.
4. Your unit then gives a "Unit Account Card" to those people whom the committee authorizes access to use the account.
5. Deposits to your unit account.
 - a. At the Orange County Council, all deposits can be accepted by either cash or check. Also, the Orange County Council can deposit excess registration fees and online popcorn commission.
 - b. Purchases/Registrations can be made using the "Unit Account Card" at the Anaheim Scout Shop, the South County Scout Shop, or the Santa Ana Scout Shop/Orange County Council.

Actions to be taken by your Unit?

1. Explain the card/unit account to the unit committee.
2. Determine how many Unit Account Card(s) at \$3.00 each, your unit will need.
3. Fill in the application. Be sure that the Unit Leader and Committee Chairman both sign the form. We will be checking registration to be sure those signing the form are registered in these positions before the "Unit Account Card(s)" can be made and issued.
4. Forward the completed application to the Council Volunteer Services Desk via mail (address above), fax (fax above), or in person.

Information on the card:

1. Unit Type: _____ (Pack, Troop, Team, Crew, Post, Ship.) Unit Number: _____ District: _____

2. Name of Unit Charter Organization: _____
(maximum letters and spaces 25)

3. We hereby authorize the Orange County Council, BSA to issue _____ "Unit Account Card(s)" at \$3.00 each. Please indicate position title for each card requested.

4. Personalized wording on your "Unit Account Card" to make your unit unique; for example: (optional)
_ Growing Character one _ Journey to Excellence is our goal _ Bringing families together
Activity at a time

_____ (Your wording here – maximum letters and spaces 33)

We have read and understand the conditions of use for the Unit Account Card.

Committee Chairman Name: _____ Committee Chairman Signature: _____

* Unit Leader Name: _____ Unit Leader Signature: _____

Phone: _____ Phone: _____

Date: _____

* Unit Leader that holds the following position in the unit: Cubmaster, Scoutmaster, Varsity Scout Coach, Crew Advisor, Skipper, Post Advisor

BOY SCOUTS OF AMERICA DATE _____

Received in council service center _____
(Date)

UNIT MONEY-EARNING APPLICATION

Applications are not required for council-coordinated money-earning projects such as popcorn sales or Scout show ticket sales.

(Local council stamp)

Please submit this application to your council service center at least two weeks in advance of the proposed date of your money-earning project. Read the 10 guides on the other side of this form. They will help you in answering the questions below.

☐ Pack

☐ Troop

No. _____ Chartered Organization _____

☐ Team

☐ Crew

Community _____ District _____

Submits the following plans for its money-earning project and requests permission to carry them out.

What is your unit's money-earning plan? _____

About how much does your unit expect to earn from this project? _____ How will this money be used? _____

Does your chartered organization give full approval for this plan? _____

What are the proposed dates? _____

Are tickets or a product to be sold? Please specify. _____

Will your members be in uniform while carrying out this project? (See items 3–6 on other side.) _____

Have you checked with neighboring units to avoid any overlapping of territory while working? _____

Is your product or service in direct conflict with that offered by local merchants? _____

Are any contracts to be signed? _____ If so, by whom? _____

Give details. _____

Is your unit on the budget plan? _____ How much are the dues? _____

How much does your unit have in its treasury? _____

Signed _____ Signed _____

(Chartered Organization Representative)

(Unit Leader)

Signed _____

(Chairman, Unit Committee)

(Address of Chairman)

FOR USE OF DISTRICT OR COUNCIL FINANCE COMMITTEE: Telephone _____

Approved by _____ Date _____

Approved subject to the following conditions _____

GUIDES TO UNIT MONEY-EARNING PROJECTS

A unit's money-earning methods should reflect Scouting's basic values. Whenever your unit is planning a money-earning project, this checklist can serve as your guide. If your answer is "Yes" to all the questions that follow, it is likely the project conforms to Scouting's standards and will be approved. ***Do you really need a fund-raising project?***

There should be a real need for raising money based on your unit's program. Units should not engage in money-earning projects merely because someone has offered an attractive plan. Remember that individual youth members are expected to earn their own way. The need should be beyond normal budget items covered by dues.

1. ***If any contracts are to be signed, will they be signed by an individual, without reference to the Boy Scouts of America and without binding the local council, the Boy Scouts of America, or the chartered organization?***

Before any person in your unit signs a contract, he must make sure the venture is legitimate and worthy. If a contract is signed, he is personally responsible. He may not sign on behalf of the local council or the Boy Scouts of America, nor may he bind the chartered organization without its written authorization. If you are not sure, check with your district executive for help.

2. ***Will your fund-raiser prevent promoters from trading on the name and goodwill of the Boy Scouts of America?***

Because of Scouting's good reputation, customers rarely question the quality or price of a product. The nationwide network of Scouting units must not become a beehive of commercial interest.

3. ***Will the fund-raising activity uphold the good name of the BSA? Does it avoid games of chance, gambling, etc.?***

Selling raffle tickets or other games of chance is a direct violation of the BSA Rules and Regulations, which forbid gambling. The product must not detract from the ideals and principles of the BSA.

4. ***If a commercial product is to be sold, will it be sold on its own merits and without reference to the needs of Scouting?***

All commercial products must sell on their own merits, not the benefit received by the Boy Scouts. The principle of value received is critical in choosing what to sell.

5. ***If a commercial product is to be sold, will the fund-raising activity comply with BSA policy on wearing the uniform?***

The official uniform is intended to be worn primarily for use in connection with Scouting activities. However, council executive boards may approve use of the uniform for any fund-raising activity. Typically, council popcorn sales or Scout show ticket sales are approved uniform fund-raisers.

6. ***Will the fund-raising project avoid soliciting money or gifts?***

The BSA Rules and Regulations state, "Youth members shall not be permitted to serve as solicitors of money for their chartered organizations, for the local council, or in support of other organizations. Adult and youth members shall not be permitted to serve as solicitors of money in support of personal or unit participation in local, national, or international events."

For example: Boy Scouts/Cub Scouts and leaders should not identify themselves as Boy Scouts/Cub Scouts or as a troop/pack participate in The Salvation Army's Christmas Bell Ringing program. This would be raising money for another organization. **At no time are units permitted to solicit contributions for unit programs.**

7. ***Does the fund-raising activity avoid competition with other units, your chartered organization, your local council, and the United Way?***

Check with your chartered organization representative and your district executive to make certain that your chartered organization and the council agree on the dates and type of fund-raiser. **The local council is responsible for upholding the**

Charter and By-laws and the Rules and Regulations of the BSA. To ensure compliance, all unit fund-raisers MUST OBTAIN WRITTEN APPROVAL from the local council NO LESS THAN 14 DAYS before the fund-raising activity.

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