

Troop Checking Account Procedures

Managing Troop Funds

Managing troop funds includes, being a signer on the troop checking account, deciding with the girls how to spend the troop money, managing or helping a troop's participation in the Fall Product Program or Cookie Program, handling troop money in anyway.

Troop leaders and troop assistants are responsible for the proper accounting and management of troop funds. Should mismanagement be reported, a troop financial audit may occur and the adults responsible for troop leadership may be held accountable for any lost or stolen funds and overdraft fees. Following the policies in this chapter will prevent mismanagement and ensure a successful troop experience.

Who Should Manage Troop Funds

- Troop leaders and troop assistants: Only registered and approved volunteers (unrelated and not in the same household) in these two roles can handle or manage troop funds and at least one of the volunteers needs to be a troop leader.
- Girls: Involve the girls as much as their grade level and skills/abilities allow. After all, it's their money!

All Girl Scout troops are required to have a troop checking account.

Opening Your Troop Checking Account

New troops are required to establish the troop checking account within 30 days of receiving the Welcome Letter. This will allow troops to be prepared when there is money to deposit from troop dues, product sales or troop money-earning activities. Girl Scouts of Western Ohio's standard requires all troops to open their checking account at one of Western Ohio's identified banking institutions: PNC or Fifth Third Bank (exceptions include the following counties: Hardin, Mercer, Ottawa, Ohio (Indiana), Paulding, Putnam and Van Wert. If you are in one of these counties and need help identifying a Girl Scout friendly bank, please contact your community development manager).



Benefits

Benefits of banking with PNC and Fifth Third include: free checking, no minimum opening deposit requirement, free debit cards, electronic monthly statements, starter checks, and ATM usage. Our partnership allows us to manage financial resources more efficiently and does not require volunteers to have a third signer on the account.

When to Open the Troop Checking Account:

- Within 30 days of the first troop meeting
 - . Two Girl Scout approved troop leaders
 - . Minimum number of girls registered
- Before any troop money is received, earned, or spent
- Prior to receiving Girl Scout Cookie or Fall Product selling materials

Who Should Open the Troop Checking Account?

Girl Scout troop checking accounts are required to have at least two approved volunteer signers, one troop leader and another approved volunteer (who are unrelated and not in the same household) on the account.

Online Training

(<https://www.gsw.org/en/for-volunteers/online-support-for-volunteers/required-courses.html>)

All troop signers:

- Should complete Troop Financial Management learning available online
- Troop leaders are encouraged to watch a short video on opening a troop checking account

What to Bring to the Bank:

Signers should coordinate their schedules and all go to the bank together. Included in this packet are documents needed to open the PNC or Fifth Third Checking Account.

- All signers must bring:
 - A copy of their Girl Scouts of Western Ohio welcome email (see sample attached)
 - Two forms of identification—such as a Driver’s License (or current government-issued ID that includes a photo, signature, document number, and expiration date) and a credit or debit card, passport, or state non-driver’s license.
 - Social security number
- Provide bank with Troop Checking Account Packet forms attached or online (gswow.org/formsanddocs).
 - Troop Bank Account Request
 - Preferred Bank Letter
 - Tax Exempt Certificate (appropriate to state)

Troop Checking Account Information:

- Be sure to open a **non-profit** account. This will ensure the troop avoids monthly fees (if a Business Account your troop will acquire monthly fees).
- The statement must be sent to a signer's home residence or email. One signer must receive bank statements or have access to online banking while another holds checkbook/debit card.

***SPECIAL NOTE:** While we require that the account be set up at PNC or Fifth Third Bank, it is not required that you order your checks through them. There may be instances where a volunteer may have access to order checks at a preferable cost.*

Next Steps After You Open the Troop Checking Account:

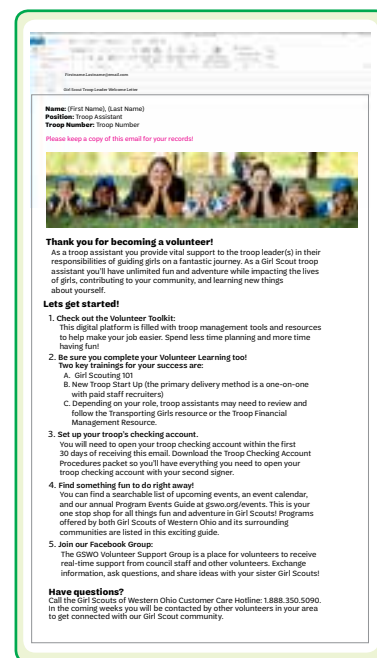
- Complete GSWO Finance Information form online at gswow.org/formsanddocs.
- Information needed on the form is the names of the two signers, service unit #, Troop #, bank name, bank routing # and back account #.
- Should you have any questions or concerns, please contact your service unit chair or community development manager.

Welcome Email Sample

Troop Leader Sample Email



Troop Assistant Sample Email





Girl Scouts of Western Ohio
Troop Leader
4930 Cornell Road
Cincinnati, Ohio 45242

Troop Leader:

In an effort to simplify the account opening process of your Troop Account, I detailed below instructions you can provide to the PNC representative at any branch location.

Account Opening Procedures - Girl Scouts of Western Ohio

- Must have account authorization forms from Girl Scouts of Western Ohio with their Tax ID Number or approval email from Girl Scouts of Western Ohio.
- State of Ohio Website – 1/1/08 – Document 200734601474
- Open a Non-Profit Checking account – under new profile:
 - A. Account Details (subject to change):
 - ① No minimum opening deposit required
 - ② No monthly maintenance fee
 - ③ Transaction Fee:
 - First 150 transactions per month are included
 - \$0.50 per transaction for additional transactions
 - 4. Overdraft Fees: \$36.00 per item
 - 5. Monthly Statement:
 - Electronic Statement available Online
 - Paper statement with Check Safekeeping included
 - Paper statement with images of checks available for \$3.00
 - B. Debit Card:
 - ① Provided with account opening
 - C. Checks:
 - ① Starter kit will be provided
 - ② Check printing charges vary depending on style
- ADDRESS: Please make sure the mailing address reflects the Troop Leaders home address – not Girl Scouts of Western Ohio’s corporate address.
- Online Banking:
 - A. Not offered at this time

Please feel free to contact me, at 513.563.0395 or 513.956.5410, if you have any additional questions or concerns.

Sincerely,

Johnda L. Keuffer

Vice President/Branch Manager

Banking Procedures



Girl Scouts of Western Ohio
Troop Leader
4930 Cornell Road
Cincinnati, Ohio 45242

Troop Leader:

In an effort to simplify the account opening process of your Troop Account, I detailed below instructions you can provide to the PNC representative at any branch location.

Account Opening Procedures - Girl Scouts of Western Ohio

- Must have account authorization forms from Girl Scouts of Western Ohio with their Tax ID Number
- All other required documentation is on file at Findlay Northview 419.424.8560
- Open a Business Standard Checking account for Non-Profit 501(c)(3)
 - A. Account Details (subject to change):**
 - ① Standard pricing applies, with the exception of the minimum balance requirements; see the Rules and Regulation Booklet for details.
 - No Minimum opening deposit required
 - Minimal funding (\$50) for account will be required within 4 weeks of opening account.
 - No monthly Maintenance fee based on your Non-Profit eligibility
 - B. Monthly Statement**
 - Electronic Statement available online (upon request)
- Debit Card
 - A. Provided with account opening**
- Checks
 - A. Starter Checks provided**
 - B. 25% off first check order**
 - C. Check printing charges vary depending on style**
- Other Account Benefits
 - A. ATM usage available – 1 free non-Fifth Third ATM transaction monthly**
 - B. Internet Banking options**
 - ① Accounts Alerts
 - C. Mobile Banking available**

Please feel free to contact me at the branch at 419.424.8560 or my direct line at 419.581.4935 or via email at Nora.altenburg@53.com if you have any additional questions or concerns.

Sincerely,
Nora L Altenburg
Personal Banker
Fifth Third Findlay Northview

Banking Procedures



STEC-B
Rev. 3/15/04

Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser is a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code exempt from Ohio sales tax under Ohio Revised Code 5739.02 (B) (12).

Purchaser must state a valid reason for claiming exception or exemption.

Girl Scouts of Western Ohio, Inc.

Purchaser's name

4930 Cornell Road

Street address

Cincinnati, OH 45242

City, state, ZIP code

Signature

Title

Date signed

Federal ID #31-0679091

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

Banking Procedures



Form NP-1
State Form 51065
(4-03)

Indiana Department of Revenue
Indiana Government Center North Indianapolis, Indiana 46204
Indiana Nonprofit Sales Tax Exemption Certificate
(This certificate may not be used to collect sales tax)



TID: 0001407880
LOC: 000
Corresp ID: 1000072455417
Issued: 05/21/2010

1000072455417

GIRL SCOUTS OF WESTERN OHIO
4930 CORNELL RD
CINCINNATI, OH 45242-1804

Organization is **only exempt** from payment of sales tax on purchases for which the organization is granted exemption.

(Detach Here)

MAY 26 2010

Qualifying for sales tax exemption requires the completion and filing of an application form prescribed by the Indiana Department of Revenue. The taxpayer Identification Number (TID) above must be provided to the retailer if purchases are to be exempt from sales tax. In addition, to qualify for sales tax exemption, such purchases must be used for purposes described in Information Bulletin #10. The TID must be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

The fact that an organization is granted exemption from income tax by the federal government, or that it at one time was granted such an exemption by the State of Indiana, does not necessarily mean that a purchase made by a nonprofit organization is exempt from sales tax.

Requirements for Sales Tax Exempt Purchases by Nonprofit Organizations:

A. Purchases by a Nonprofit Organization for its Own Use:

1. In order to qualify for sales tax exemption on purchases, a nonprofit organization, must satisfy the following conditions:

- (a) The organization must be named or described in IC. 6-2.5-5-21(b). Organizations named or described in this Code section are organized and operated exclusively for one or more of the following purposes:

Civic	Charitable	Educational	Fraternal
Literary	Religious	Scientific	

- (b) Included in the above general organizational categories are the following specifically named types of nonprofit organizations:

Business Leagues	Churches	Convents
Fraternal Organizations	Labor Unions	Licensed Hospitals
Monasteries	Parochial Schools	Pension Trusts
Shared Hospital Services	Sororities	Student Cooperative Housing

- ##### 2. In order to qualify for sales tax exemption, purchases must be used for the same purposes for which the nonprofit organization is granted exemption.
- ##### 3. Purchases for the private benefit of any member, director, or officer of the nonprofit organization, or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.

B. Purchases by Nonprofit Organization for Resale:

Purchases of tangible personal property purchased for resale by nonprofit organizations are eligible for sales tax exemption.

Troop Finance Report



This report is due: June 30. Please submit to the regional Girl Scout Center.

Troop Financial Report

Section 1

Line 1 For one year from _____ Month and Year _____ Month and Year

Check Type Initial/New (only complete section 1 and 2) Updated Year End Disbanding

Line 2 Service Unit Name and Number: _____ Troop#: _____

Leader: _____ Grade Level of Troop/Group: _____ # of Girls: _____

Section 2

Line 3 As of _____ (date) our Troop/Group has \$ _____ deposited at the _____ Bank in the name of Girl Scouts of Western Ohio. Bank account # _____ bank routing # _____

Troop/Group current bank statement must be attached (not necessary for PNC and 5/3)
Your troop funds must be deposited at a bank.

Line 4 Finance records are in the home address of:

Name: _____ Daytime Phone: _____ Evening Phone: _____

Address: _____ Street _____ City/State _____ Zip _____

Section 3

Line #	Income	Amount	Line #	Expenses	Amount
5	National Registration Dues- paid to troop	\$	23	National Registration Dues- paid by troop	\$
7	Events	\$	25	Events	\$
8	Trips	\$	26	Trips	\$
9	Outdoor/Camping	\$	27	Outdoor/Camping	\$
10	Other	\$	28	Other	\$
11	Troop/Group Dues:	\$	29	General Troop (office, etc.)	\$
12	Fall Product Sales-should match Trophy Nut	\$	30	Program Supplies (crafts, supplies for badges, etc.)	\$
13	Cookie Sale-should match eBuddy proceeds _____ Less cookies not sold _____ boxes x \$4	\$	31	Service Projects:	\$
14	Other Money Earning Projects (see: _____)	\$	32	Earned Recognitions: badges	\$
15		\$	33	Uniforms	\$
16		\$	34	Other (specify): _____	\$
17		\$	35	TOTAL EXPENSES (add lines 23-34):	\$
18	INCOME SUB-TOTAL (add lines 5-17):	\$	Signatures on the account		
19	Beginning Balance:	\$	36 (Please print names of signatures on account):		
20	Total Income (add lines 18 & 19):	\$	Signature #1: _____		
21	Expenses (from 25):	\$	37		
22	Ending Balance: (subtract line 21 from line 20):	\$	Signature #2: _____		

38 Signature of person preparing report: _____ 39 Date: _____

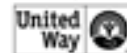
Please attach a copy of the most recent bank statement and submit to your regional Girl Scout Center.
PLEASE RETAIN A COPY FOR YOUR RECORDS

40 Troop Service Hours: _____

1001176-010/2018

In Partnership With:

888.350.5090 | gsw.org
customercare@gsw.org



If your troop is disbanding, have you closed your bank account? _____

Have you spent the remaining funds? _____

Please attach a copy of your bank statement showing you have closed the account, or email it to finance@gsw.org when you have closed the account.

If your troop is disbanding, are there girls who wish to continue in Girl Scouts? _____

If funds are remaining, have you transferred them to the troop/s the girls will be joining? _____

1001176-010/2018