



BOY SCOUTS OF AMERICA®  
BLACK SWAMP AREA COUNCIL

# Activity Planning Guide

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Prepared for all Professionals and Volunteers

**Program Committee**

**10/13/2017**

Black Swamp Area Council  
Boy Scouts of America  
[www.blackswampbsa.org](http://www.blackswampbsa.org)

Findlay Service Center  
2100 Broad Ave  
Findlay, OH 45840

Lima Service Center  
752 W Robb Ave  
Lima, OH 45801

## Introduction

The Activity Planning Guide outlines the steps and procedures to follow in planning, conducting, and closing out a district or council event. This manual will assist the Activity Committee Chairperson, the Council Vice President or District Chairman, to whom the committee is responsible to, and the Council or District Professional Staff Advisor to the event.

It is the vision of the Black Swamp Area Council to provide every youth member a safe, meaningful, fun activity. Conducting an activity in the Boy Scouts of America represents a partnership between a committee of volunteers and the policies and procedures of the Boy Scouts of America. All events, district or council, are at the discretion and approval of the Black Swamp Area Council Executive Board. An event not complying with standards may result in an activity being not approved, cancelled or delays in payment of bills and services.

The total financial health of the council relies on the financial success of all events and activities, which comprise the council budget. Therefore, each activity must be self-sustaining. The procedures included in this manual help to assure participants of activities that their funds are being used properly and for the purposes intended. By making the council aware of all transactions, the council will be able to assist vendors and participants who may request payments and refunds.

Controls regarding cash receipts, income, and expenses are mandated by the Accounting Guide for Non-Profits of the Financial Accounting Standards Board (FASB), the Internal Revenue Service for a 501(c)3 organizations, the Black Swamp Area Council Executive Board, and by the National Council of the Boy Scouts of America.

This manual outlines the fiscal management procedure of the Black Swamp Area Council, Boy Scouts of America. Policies regarding activity receipts, expenses, cash controls etc, not addressed in this guide may be referenced through the Council Staff Advisor and the Stewardship Manual.

Several Booklets are available from the Boy Scouts of America to help specialized or specific events. For example, [Day Camp](#) and [Camporee](#) have their own guidebooks. These manuals serve as a secondary resource to this Activity Planning Guide. Further information is available in the [Activities and Civic Service Committee Guide, No. 33082C](#). This reference outlines the responsibilities of the Council and District Activities and Civic Service Chairmen.

## Selecting an Activity

Activities for youth and leaders are selected by a district committee in coordination with the Council Program Committee. New events must be approved by the Council Program Committee. If the Council Program Committee does not approve a new event, a district will not be allowed to run, or carry-out this event or activity.

It is important to keep in mind that activities or events have specific and well-defined objectives. A training course should provide enough information to assist adult leaders in fulfilling their position responsibilities, where a Camporee provides participants a method for experiencing scout fellowship, competition, skill development, and fun. Before an activity is selected, it must first be asked does this activity take the place of regular unit programs or does it supplement programs where units may not be able to conduct this activity on their own? It is not the responsibility of a district or council to provide events just to have them. Activities are planned to assist unit leaders in providing an ideal year in Scouting for youth and families.

During the annual planning process, district and council activities are submitted to the Council Program Committee for review. Approved activities are included in the annual council calendar and communicated to unit leaders. The Executive Board has final approval of the calendar and activities. **All additional activities not included in the calendar must be approved at least 120 days before the activity by the Council Program Committee.**

## Who is in Charge of Events

District events are run by a District Activity Chair. This person is the key volunteer for this event and reports to the District Chair or District Commissioner and is assisted by the District Executive. They will serve as the Administrator or Staff Advisor of this event and are responsible to work with the Activity or Event Chair to guide the overall operation of the event, develop or build the online registration, advertising materials, establish the event fees or cost, the procurement of necessary materials, and maintaining all expenditures. Together, the Event Chair and the Professional Staff Advisor are responsible for keeping the event in line with budgeting guidelines of the Council.

If there is no chair for an event, it is the responsibility of the District Chair and the District Committee to determine if that event or activity will occur. If the District Committee determines that an event will go forward it will become the responsibility of the District Chair, or a person appointed by the District Chair, to run this event. The District Executive will serve as the Administrator or Event Staff Advisor. It is not the responsibility for the District Executive to operate this event. The District Executive is there to support the event, the event chair and their volunteers in helping to facilitate and guide the operation of this event to insure that the event operates within the Council's guidelines.

## Recruiting a Chair

District Activity Chairs are approved by the District Key 3, comprised of the District Chairman, District Commissioner and District Executive. Council Activity Chairmen are approved by the Council Vice President of Program, Council President, and Scout Executive. Activity Chairmen serve a one-year term and must be approved for each successive year. Following the event, the activity chairman may make a recommendation for next year's chairman.

## Selecting the Date

Once a date is submitted to the Council Program Committee and it is approved and published in the annual calendar, dates for activities cannot change. Just because the chairman or location is unavailable, does not constitute a valid reason for changing a date. During the unit annual planning process, units are scheduling far in advance, what and when they will participate in activities. Remember, district events are not scheduled to just have them, or because “we have always done that.” If a chairman or location becomes unavailable, choose a new chairman and/or a new location.

## Choosing a Location

Choosing a location can sometimes be a difficult task. Does the location provide enough parking, enough campsites and program area, does it have sanitation facilities? Is there a cost? Is it a reasonable cost? All activities should find locations that are free or less expensive. Paying for a site can add substantial costs to the boy and family. It is not the intentions of the BSA to pay for sites just because they are “perfect.” Look for sites where Scouting can make an impact, for instance can a service project be done. In all cases, a contract must be negotiated between the Activity/Event Chair, the Professional Staff Advisor, and the property owners. All contracts or agreements for use of facilities must be presented to the Scout Executive or Member of the management staff at least thirty days prior to the event to allow for necessary insurance certificates.

1. Black Swamp Area Council and its respective Districts have priority use of camp. Please note, however, unit and/or non-Scouting reservations will not be bumped from the schedule unless approved by the Black Swamp Area Council Program Director and/or Scout Executive.
2. Reservations for Council or District-related events must be made at the earliest possible date. Council or District-related events may be scheduled as early as 18 months prior to the date of the event. All reservations for Council or District events should be made by the professional staff advisor.
3. No unit or non-Scouting reservations may be scheduled earlier than 12 calendar months prior to the scheduled event.
4. All requests for camp use must be submitted on a camp reservation form after confirming the availability of the camp.
5. Black Swamp Area Council and District events which utilize camp buildings or program areas will incur utility costs as established by the Black Swamp Area Council Program Director. Please note event staff advisors should meet with the Program Director prior to completing an event budget to determine the usage fee.

## Review Chair’s Job Description

Before a chair can effectively begin his or her task, they must first understand what is expected of them. Each activity will require a detailed job description (see example on next page). Be sure to create a job description for each position that an activity/event staff member is recruited for.

The Event Chair is responsible for establishing the formation of their staff and their job descriptions. The District Executive is there to help the Chair determine the needs of each event and help guide the Chair in making “wise” decisions regarding the event staffing needs.

## **EVENT CHAIRMAN**

### **JOB DESCRIPTION**

**FUNCTION:** Manage the District/Council Event

**RESPONSIBLE TO:** District Chairman and District Executive / Council Staff Advisor.

**WORKS WITH:** District Executive, District Chair and Event Staff

**RESPONSIBILITIES:** Recruit and direct team members to accomplish the necessary tasks and insure event is properly staffed:

- Attend all appropriate monthly District Committee Meetings
- Make sure the Course Director and activity/event staff members follow the national training syllabus and activity guides.
- Create and distribute promotional materials to leaders
- Implement and follow Council budgeting and purchasing policies
  - Develop budget and promotional materials
  - Online registration is developed and submitted before event is opened
  - Follow Proper PO Procedures
  - Event is Closed Out Completely

## **Budget Approval**

All District activity budgets must be reviewed by the District Chairman and approved by the District Executive (the Professional Staff Advisor) and submitted to the Program Director. Council activities are reviewed by the Vice President of Program and approved by the Professional Staff Advisor and the Black Swamp Area Council Program Director. All budgets are due to the council bookkeeping department by Sept 30<sup>th</sup> of the prior calendar year that you are looking to have the event. Example: If the event is in April 2018, the budget must be turned in by September 2017.

### **BEFORE EVENT:**

Before any announcement is made of any district activity involving the handling of money in the council office, the district executive must prepare a proposed budget. Proposed budgets must be approved by the Council Program Director or the Member of the management staff and must be submitted in September of the prior year that the event will occur (i.e. an event that occurs in May 2017 must have the budget submitted by September 2016)

A district event/activity budget is an early step in the planning of any district event. Your budget provides you with a guide for determining your expenses as well as indicates to you the financial feasibility of the event.

You must have your budget completed and approved before you mail out the first announcement of the event. The approval step is provided to help you plan your event as well as control the spending of council monies. All District events should have a 15% surplus.

NOTE: \*All income and expense items for an event are to be processed through the Council Office. Expense items will only be paid if a proper purchase order is on file and approved prior to the event.

\*Monies collected at an event are to be receipted using a field receipt book and turned into the Council office within 2 business days following the event.

\* Under no circumstances are expenses to be paid directly from the revenues collected at the event.

### **AFTER THE EVENT:**

Note: All bills must be submitted within 30 days of the completion of an event. No bills will be paid after 30 days.

After the event has been conducted and the bills are paid, a final financial summary of the event must be completed and given to the Finance Director. This information must be completed and copies filed for future reference when conducting a similar event.

### **ITEMS TO CONSIDER WHEN PREPARING A BUDGET!**

#### **EXPENSES:**

1. Mailing costs – to whom, how many times the current mail cost per person is expensive communication. Bulk mailings are preferred. You must have 200 pieces of mail for Bulk Rate and each piece must have the same # of pages.
2. Printing costs – Masters x how many pages = cost
  - Envelopes
  - Card stock or paper
  - Colored or white paper
  - Ink cost
  - Reservation cards
  - Certificates (how many, colors)
3. Awards – How many times your cost plus engraving cost
  - Cost per ribbon
  - Cost per emblem
4. Dinner Meeting costs – Meal cost
  - Guest meals
  - Minimum tip
  - Guarantees
  - Room reservation fee
  - Custodian or cook in building

- Public address system
- Clean up
- Rentals – tables, chairs tablecloths, glasses, silverware
- 5. Weekend Activity Cost – Campsite rental
  - Building rental
  - Entertainment
  - Equipment cost
  - Program supplies
  - Food
- 6. Administration Fee - 15%

\* If using camp buildings, be sure to include the cost of their use in your budget.

### **BUDGETING INCOME:**

1. Attendance: Always be conservative on attendance. Never plan a budget based upon maximum attendance.
2. Trading Post: If you elect to operate concessions or sell merchandise include the proceeds in your budget – this figure should be income minus cost of the goods to be sold.

## **Opening an Online Activity Folder**

To officially conduct an event, an activity folder must be opened in the council office. An activity is considered “open” when an approved budget, promotional materials, which all include the activity account for the event, and an online registration are submitted and posted to the Black Swamp Area Council’s Event Registration by the Professional Staff Advisor.

An Event or Activity folder is then created on the server where the Professional Staff Advisor can access it. Registration fees will be maintained by a Black Swamp Area Council staff member, and may be reviewed in person, online, mailed, or by telephone. Copies of Black Swamp Area Council Boy Scouts of America registration information may be made by the responsible volunteer, the Professional Staff Advisor or another Black Swamp Area Council staff member during office hours.

The Professional Staff Advisor will be responsible for maintaining a working file on the server that contains copies of the current active budget, copies of all purchase orders, invoices and receipts, and any material pertaining to the event. When the activity is concluded, the file will be pulled by the Professional Staff Advisor and reviewed with the Activity/Event Chair for the closing report. This folder will be maintained and updated during the event or activity and then retained for planning purposes for next year’s event planning.

## **Online Registration**

Registrations for all events will be done exclusively through the online event registration system and must include a copy of the promotional materials. Any exceptions to this policy must have

the prior approval of the Council Program Director, Council Scout Executive or his or her designate. All registrations must include Event Title and location of event. The Activity/Event Chair should work with the Professional Staff Advisor to create the online event registration. The Activity/Event Chair can also request online access to view reports to their events by contacting the Professional Staff Advisor.

## Secure Council Approval of Promotional Flyer

Before flyers can be distributed or mailed, the Professional Staff Advisor for the event must approve all promotional materials. All promotional materials will include Council name, district name, event name, date, location, cost, special requirements or trainings needed, point of contact, email and phone, and online registration link. Once the flyer meets the standards of the Council guidelines, then work with the Professional Staff Advisor to get the promotional materials printed and/or mailed (see sample on next page).

# Klondike Derby 2017

**Saturday, January 21, 2017 at Camp Berry**

**(11716 CR 40. Findlay, OH)**

**Registration opens at 8:00 A.M.**

**Event starts at 9:00 A.M. and ends at 4:00 P.M.**

**Awards follow the close of the Derby that day.**

**Pre-register by: January 6, 2017 for the discounted fee of \$7.00 per Scout.**

**Late registrations and walk-ins are \$10.00 per Scout.**

**Leaders are free.**

**Register online at**

**[www.blackswampbsa.org/event/klondike-derby/2027538](http://www.blackswampbsa.org/event/klondike-derby/2027538)**

**Questions? Please contact Dave Hirschfeld,**

**Klondike Derby Chair, [dhirsch@nktelco.net](mailto:dhirsch@nktelco.net)**





## Distributing Promotional Materials

To adequately promote the event, promotional flyers should be distributed at the council office, roundtable, placed on the Council website and Council social media, put in the Council e-newsletter and mailed (if budgeted for) to unit leaders. A copy of the flyer must be submitted electronically to the council service center in your area to be included online activity folder.

## Refund Policy

### I. GENERAL INFORMATION PERTAINING TO ALL REFUNDS

- No refunds will be issued for activities where promotion literature states “No refunds”.
- Deposits are non-refundable.
- All monies are refundable if the council or district cancels an event.
- Refund requests for rescheduled events due to weather conditions will be dealt with on an individual basis, partial refunds can be granted after incurred expenses for the event have been taken into consideration.
- Transferring fees from one person to another within the same unit for the same program is permissible. Fees are not transferable from one event to another.
- No refund request for any event or facility will be accepted more than 14 days after the conclusion of the event. For resident camps, each session or week is considered a separate event.
- Any refund granted will be credited back to the source of the original payment. i.e., Credit card back to credit card, check back to checking account, etc.
- Valid reasons for requesting a refund include:
  - Illness
  - Death in family, or
  - Change in business plans.
- In no event shall any refund be made for any reason if the cost of the event has not been completely met. If substitution for participation in the event has been secured, then full refund may be made to the individual originally registered.
- Any refunds granted will be reduced by the cost of any deposit plus the cost of any materials already procured.
- Refunds will not be made for late arrivals or early departures.
- All requests for refunds of money must be made in writing to the Black Swamp Area Council, Boy Scouts of America. Supporting receipts must accompany the request.

### II. SCOUT SHOP (Lima location)

- No refunds can be given without a receipt.
- No refunds can be given if tags have been removed, emblems have been sewn on and taken off, or merchandise is dirty or damaged.
- No refunds will be given on shipping and handling charges.

### III. LODGES OR OTHER FACILITIES

- Deposits are non-refundable.

- Requests for cancellation and/or refund must be made at least 3 weeks prior to the scheduled use of the facility.
- No requests for refund will be accepted after the scheduled use of the facility.

## Making Purchases

The following procedures have been established to assist council and district activity/event chairs and their committees to properly account for all transactions regarding an event.

## Purchasing Procedures

All funds spent for an event will be controlled and approved, in advance, through the Professional Staff Advisor using specific approved procedures. Before any purchases can be made, the Professional Staff Advisor will review and give tentative approval for all purchases through the submission of a budget and a Request to Purchase form and appropriate price quotes for all items from a qualified vendor to ensure that monies will be spent prudently. Final authorization for purchases will only be approved if the request falls within the activity budget expense line. Emergency expenditures require communication with the Professional Staff Advisor for authorization to buy in advance.

When a Request to Purchase form is approved, a Purchase Order will then be generated by the Accounting Department. A Purchase Order will then be returned to the Event Chair through the Professional Staff Advisor so that items can be bought for the event.

All purchases are to be a direct benefit to the event and the participants. For instance, purchasing large materials items, like Dutch ovens, canopies, gas stoves, etc. are not always a direct benefit to the scouts, nor an event. In addition, these items are now to be considered Council property items and must now be included in the council inventory and then stored for use by all districts in future events, if desired, and prudent. When unnecessary purchases are made, the cost for storage and repair costs for the council increase, driving up the entire cost of Scouting.

**Approved Purchases may be made in the following ways: Purchasing from a vendor, purchases made by a volunteer or Council Staff member, purchases made by a council check and cash advances to volunteers or Black Swamp Area Council staff members. All reimbursement requests (receipts) must be submitted to the Professional Staff Advisor within 30 days after the event taking place. Any reimbursement requests received after this 30 day extension will have to be approved for payment by the Black Swamp Area Council Finance Committee.**

## Purchasing from a Vendor

This is the preferred method of purchasing. A Purchase Order will be issued in the name of an established vendor who will later invoice the council for payment. (A list of vendors is available from the Professional Staff Advisor or from the council bookkeeping department.)

To make the purchase, a copy of the purchase order is presented to the vendor. The vendor will provide a receipt that must be returned to the council office, attached to a second copy of the purchase order so a payment can be generated and sent to the vendor. The Professional Staff Advisor will make a copy of the receipts and PO submitted for tracking purposes.

In some cases where supplies are ordered from a catalog, a copy of the packing slip must be returned along with the second copy of the purchase order. This informs the bookkeeping department that these items were received and that a payment can be made from a mailed invoice.

## Purchasing on a Council Account

(Gordon Food Service, Lowe's, Menards, Family Farm & Home) It is not necessary to "pre-shop" for prices and then shop again with the PO for food purchases. All other purchases require a written price quote, in advance, with detailed listing of materials that you are requesting to buy. To buy any items for an event, the buyer will have to follow these procedures:

1. Fill out the Request to Purchase form which should include a description of what you will be purchasing and from where and price quote from a vendor of what it will cost.  
Example 1: 150 feet of rope to teach knots (3 feet of rope per participant X 50 feet per participants) total \$150.00 - \$1.00 per foot  
Example 2: Food for 25 participants @ \$6/person. Total \$150.
2. Send the Request to Purchase form with a price quote of the items you are looking to purchase to the Professional Staff Advisor.
3. The Professional Staff Advisor will review and submit for approval. A Purchase Order will be issued in the amount of the price quote.
4. On shopping day, the Professional Staff Advisor will meet you at the location with the appropriate account number and you will make the purchases together.

## Purchases Made by a Person

**NO PURCHASES CAN BE MADE WITHOUT HAVING AN APPROVED PURCHASE ORDER.** A Purchase Order will be issued in the name of the person allowing them to spend up to the maximum amount of the Purchase Order. To make a purchase, the person must spend his or her own money. Please keep event purchases separate from personal purchases. In cases where an emergency arises and a purchase must be made immediately, the Professional Staff Advisor gives verbal approval for purchases.

The Professional Staff Advisor will then submit a Purchase Order Request that includes the date of verbal authorization.

**Please note that gasoline purchases or mileage expenses for travel are not refunded or reimbursed. Scouting mileage may be deductible from your personal taxes.**

## Purchases or Fees by a Council Check

Checks can be issued to vendors who will not extend credit to the council or for items such as site rental or catering deposits. Back up documentation (signed contract, vendor cost estimate, etc.) must be submitted with the check request. This method is not preferred because often the event registration fees will not have been collected, attendance is difficult to predict, and the council may not have the funds available to advance at that time. Purchases of this type can only be entered by the Professional Staff Advisor for this event.

## Cash Advances

Checks up to \$250.00 will only be issued to the Professional Staff Advisor to pay for “petty cash” expenses. “Petty cash” expenses are purchases made during the event to supplement materials for higher than expected attendance, unforeseen needs, or emergencies. This method is also not preferred because it is often difficult to get an accounting for the expenses, obtain receipts and any remaining cash in a timely way following the event.

Petty cash is available 30 days prior to the event. The amount of petty cash available to be requested will be based on current registrations and projected expenses.

Checks will only be issued to the Professional Staff Advisor who will then control who receives cash disbursements. All monies not spent must be returned with the receipts for all monies spent. Unspent cash and receipts will be listed on a Petty Cash Recap form with account numbers on all receipts for budget tracking.

To use this method, the Professional Staff Advisor receiving the advance must account for the funds no later than seven days following the event. Failure to comply will result in ineligibility for future check requests, Purchase Orders or reimbursements. An IRS 1099 statement will be sent to all individuals not closing out petty cash advances by December 31 of that year.

## Request to Purchase Forms

To use any of the above purchasing methods, a person must first complete a Request to Purchase form. This form must include to whom the purchase order will be issued, the date the purchase order is needed, a listing and description of the items to be purchased, with a price quote for the items to be purchased, the budget account number to credit the purchases, and a requesters signature. Do not forget to add estimated taxes and shipping charges. The form is then submitted to the Activity/Event Professional Staff Advisor who then submits it to the council bookkeeping department with a copy of an updated tracking budget with actual money (POs) listed by budget line.

Upon final approval, an official Purchase Order is returned to the person making the purchase, with a spending limit. At no time during this process can purchases be made until an official Purchase Order is issued. Please allow at least one week for processing a Request to Purchase

Form. Items purchased that were not listed on the original request, and any amount over the spending limit, will not be reimbursed.

The Professional Staff Advisor will make two copies of the PO. One copy will be for the vendor or person making the purchase. The second copy of the PO is used to keep track of expenditures against the budget and will be kept in the Activity/Event Folder awaiting receipts. To receive reimbursement, the Event Chair will then submit the Purchase Order, when the event is over, with the original receipts attached to the Professional Staff Advisor. Purchase Orders for “Petty Cash” will follow the same procedures, but the event chair will attach a “Petty Cash” recap along with the original receipts. All receipts, as previously noted, must be received by the Professional Staff Advisor within 30 days after the event date.

## Vendors vs. Individuals

It is highly recommended that purchases be made with a vendor rather than a volunteer. While it is acceptable to use a volunteer as a vendor it is not desirable since the Black Swamp Area Council uses a net 30 day billing plan. It is the desire of the Council to establish credit with a select group of vendors; that provide common services for all activities. “Common Services” arrangements generally allow easier ordering, reduced pricing, and develop a relationship we all can count on. The Professional Staff Advisor will act as a guide for navigating vendors.

## Establishing a Relationship with a New Vendor

If you find a vendor in your area that you would like to work with, please inform the Professional Staff Advisor and they will contact that vendor to establish a relationship. At no time may a volunteer negotiate a contract without the council approval. This includes catering, patch orders, t-shirts, and rental fees.

## Invoices and Statements

Purchases made at established vendors will be paid by the council upon the receipt of an invoice from the vendor, either directly or through the mail services. A statement given to the person at the time of purchase is not a bill. However, some vendors like Smart & Final, engravers, and caterers provide receipts in the form of an invoice and expect that they be returned to the council office. No payment to the vendor will be made until these “receipts” are turned into the council bookkeeping department. Therefore, with all purchases, please return receipts to the bookkeeping department as soon as the purchases are made, preferably within seven days of the purchase. This will speed up reimbursements and payments to vendors.

## Receiving Shipments

All orders from catalogs, patches, t-shirts, etc. **must** be shipped to the Findlay Council Service Center, 2100 Broad Ave, Findlay, OH 45840. Be sure to add the District name or activity name

in the “In Care of” section of the shipping address. Return all packing slips to the Professional Staff Advisor to show that all items were received and payment can be made to the vendor.

## Reimbursements

**Reimbursements for purchases made require that receipts be submitted with a copy of the purchase order within 30 days of the event. Reimbursement requests submitted after 30 days might not be reimbursed. Any reimbursement requests received after the initial 30 day time span, must be approved the Black Swamp Area Council Finance Committee.** The Black Swamp Area Council processes checks twice a month; approximately the 10th and 25th of the month. In order to have a check processed on either of these days, all paperwork must be submitted at least 10 days prior to the check run. Do not complete a new Request to Purchase Form to request a check for reimbursement. The purchase order, receipts and updated budget will establish compensation.

## Donations (Gift in Kind)

Donations of supplies, food, and cash can be a great benefit to an activity. Many times, they are budget-relieving items, and are greatly appreciated. However, it is important to receipt all donations received, and a copy should be included in the Activity Folder on the server.

There are guidelines to be followed when donations are received: First, money saved in the budget or on a purchase order that was previously approved does not allow a person to purchase different items or go over the spending limit. In addition, if it is a cash donation, it must be properly receipted and deposited at the council service center. To use this donation, follow the same purchasing procedures as outlined above. Do not spend the cash just because you have it.

The Gifts-In-Kind/Project Sales program is designed to secure gifts of funds or materials that will underwrite operating costs currently included in the operating budget for the council or for District or Council activities or Events.

A Gift-In-Kind is a direct contribution of products or services that are an allocated expense in a budget. Standard gifts-in-kind include printing services, office supplies, special event program materials and/or equipment used in the everyday operations of the council or events.

- Gifts in Kind are forms of payment. They can be used in any campaign and are a legitimate substitute for cash.
- Contributions will be credited to the appropriate pledge receivable account.

**A thank-you letter needs to be written to the person or persons who have furnished this type of contribution and should describe the gift and the council’s appreciation for it. Unless specifically instructed to do so, do not put a dollar amount in the letter.**

**All Gifts in Kind must have a “Gifts and Donation Form” submitted to the Finance Department at the close of an event so a “Thank You” letter can be generated for the closeout file and for Council Financial records.**

## Project Sales

A Project Sale represents a cash contribution that pays for a specific currently budgeted program or expense. The majority of contributions received for project sponsorship represent donations from companies, foundations, or service organizations. A few examples are funding for camping equipment, funding for School Night, Scouting fliers for camping, and funding for special events.

A way to keep this straight is:

GIK = Goods or Services

PS = Cash to fund a particular item

## Receipting Cash

A Field Receipt book will be issued by the council service center for all events. Fees collected at the activity should be properly receipted. The receipt must include date, who from, the amount, if the payment was cash or check, the activity the payment was for, and a signature of the person collecting the money. Give the white copy to the customer.

Cash collected on site may not be used for purchases or reimbursements. The activity Chairman may use a “petty cash” fund or a Purchase Order for last minute purchases not monies from late registrations or items that might be sold at events.

Return the “change fund,” cash drawer, Field Receipt book, and fees collected within 7 days of the event to a council service center. The yellow copies of the receipt book should match the cash and checks being turned in.

## Trading Post

Conducting a trading post at an activity can be a blessing or a burden. The Activity/Event Chair and the Professional Staff Advisor will need to weigh the pros and cons of having a trading post at an event. Many times, the amount of work and time involved necessary to staff, stock, and operate a trading post outweighs the profits received. However, this may be just what the activity needs to provide that special program, or recognition item.

To conduct a trading post, ample supplies will be required. Using the purchasing procedures, items may be purchased for resale. To maximize profits, return all items possible and then submit the receipts for reimbursement. Income generated from a trading post is credited to account number 6711 and receipts for the cost of the trading post are charged to 6712 in the activity budget.

If conducting a council-level event, consider asking the National Store to run a trading post at the event. This will give the Activity/Event Chair extra planning time, manpower and resources that they can use on other aspects of the event.

## Final Transactions

Immediately following the event:

- Turn in all cash payments received.
- Turn in all vendor invoices and packing slips.
- Turn in receipts for purchases made. Mark the receipts with the appropriate PO Number; a check request is not necessary for reimbursement.
- Turn in any unused “Petty Cash”, receipts, and a recap form.
- Turn in any Gift In Kind forms.
- Turn in any paperwork to be included in the Activity Folder as reference for next year.

## Hosting an Evaluation Meeting

One of the last responsibilities of the activity chairman is to conduct a summary meeting of the event. Using the Event Evaluation and Closing Report Form as a guideline, the activity chairman will be able to properly evaluate the success of the event and seek recommendations for improvements for next year. Have the Activity/Event Staff provide both positive and negative feedback. The chairman for next year would like to continue what is right and fix what is wrong.

## Complete a Final Activity Report

The final act of the Activity/Event Chair will be to work with the Professional Staff Advisor to complete the Event Evaluation and Closing Report form, and to close the activity Folder. This should be **done within 14 days of the activity**.

## Closing Report Form

Complete the form with as much detail as possible. It is recommended that additional pages be added if necessary. Be sure to include final numbers, recommendation for facility, program, and staff, and a suggestion for the new chairman if the current chairman does not wish to continue. This report will be added to the Activity Folder.

## Closing out the Activity

This could be the most important step in planning and conducting the activity. Properly closing out an activity ensures that all transactions are final, bills are paid, reimbursements made, and recommendations given for improving next year’s event.

It is imperative that all transactions are completed within 30 days of the event, and an evaluation be completed within 14 days.



## Retention of Activity Folder on the Server

With the Event Chair, the Professional Staff Advisor will:

1. Complete the actual budget column on the Budget form and then build a budget for next year based on the actual registration.
2. Insure that all purchase orders are logged carefully on the PO expense sheet on the budget file.
3. Complete a list of staff with their responsibility and contact information
4. Insure all POs and Petty Cash Recap is closed out properly with original receipts attached.
5. Insure a closeout and budget for the future year is generated and placed in Activity Folder to be retained by DE.
6. Retain the Evaluation report, budget with supporting documentation, including a copy of the online registration tally, for next year's chair.
7. Fill out completely and file any level of incident reports with the Findlay Service Center

### The following pages are all workable files:

Budget planning and Accounting Form	BPAF13
Request to purchase	RTP13
Gift in kind donation form	GIKFF13
Receipt Recap	RR13
Petty Cash Recap Sheet	PCRS13
Event Evaluation and Closing Report	EECR13
Request for Journal Entry	RFJE13
Check Request	CRF13
Back Dating Schedule	BDS17