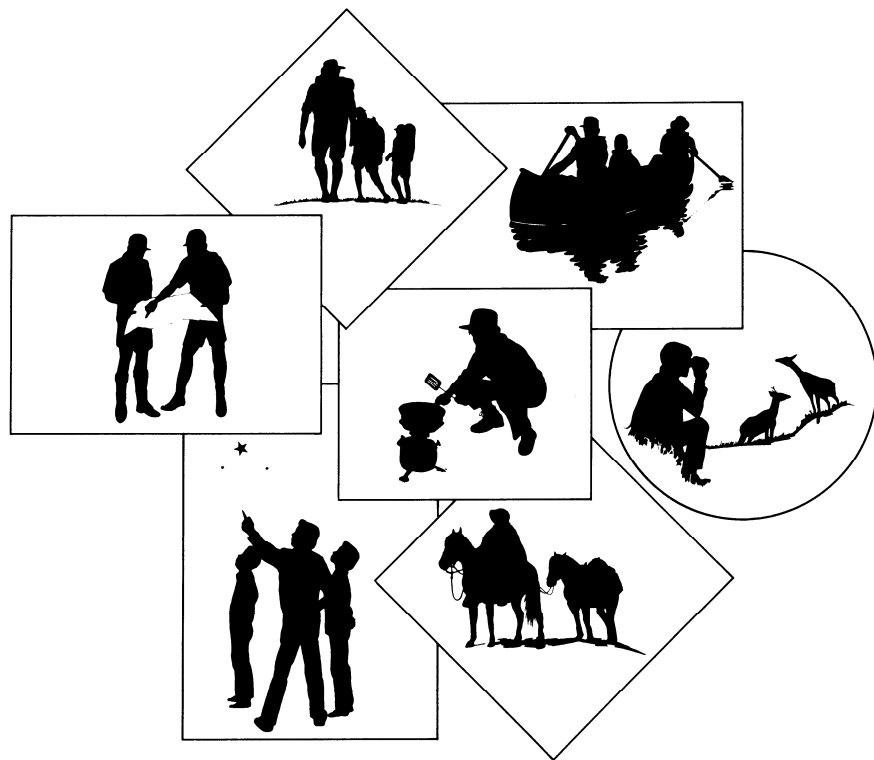


ACTIVITY PLANNING GUIDE

FOR DISTRICT AND
COUNCIL EVENTS



GULF STREAM COUNCIL
BOY SCOUTS OF AMERICA

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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 Chairman, Council Staff Advisor for the event, District Chairman, and the Council Vice President of Program.

It is the vision of the Gulf Stream 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 Gulf Stream Council Executive Board. Events may not be approved or be cancelled if they do not comply with BSA standards.

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-supporting. 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 organization, the Gulf Stream Council Executive Board, and by the National Council of the Boy Scouts of America.

Throughout this guide, references will be made to the Council Financial Stewardship Manual. This manual outlines the fiscal management procedure of the Boy Scouts of America. Policies regarding activity receipts, expenses, cash controls etc, may be referenced through the Council Staff Advisor and the Financial Stewardship Manual.

Several Booklets are available from the Boy Scouts of America to help specialized or specific events. For example, Recognition Meetings, Day Camp, Camporee, and Webelos Woods 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. 33082. This reference outlines the responsibilities of the Council and District Activities and Civic Service Chairmen.

Steps to Planning an Activity

1 Select An Activity

2 Recruit A Chairman

3 Conduct a Preliminary Planning Meeting

- Review Chairman Job Description
- Review last year's report of the activity
- Build a backdating schedule
- Create an activity budget
- Review purchasing procedures
- Complete initial Purchase Request forms
- Establish a plan for promoting the event
- Review staffing needs
- Set up committee meeting schedule

4 Promote the Event

- Draft promotional materials
- Secure Council approval of promotional flyers
- Open an Activity Folder
- Complete work orders for printing and mailing
- Distribute materials to units

5 Conduct Activity Planning Meetings

- Review purchasing procedures with staff
- Follow promotion plan
- Coordinate efforts of Staff

6 Make Purchases

- Follow purchasing procedures

7 Conduct Event

- Receipting cash at an activity
- Trading Post guidelines

8 Close Out Activity

- Finalize all financial transactions, orders, and purchases
- Conduct committee evaluation meeting
- Complete final activity report with Staff Adviser

1

Selecting An Activity

Activities for youth and leaders are selected by a district committee in coordination with the council program committee. Suggested events are included in the *Activities and Civic Service Committee Guide*.

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. The Executive Board has final approval of the calendar. Approved activities are posted in the annual council calendar. Activities not included in the original calendar must be approved at least 120 days before the activity by the Council Program Committee.

2

Recruiting a Chairman

District Activity Chairmen are approved by the District Key 3, comprised of the District Chairman, District Commissioner and District Executive and should be in place 6 to 12 months prior to the event. 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 should not 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 in which activities they will participate. Remember, district events are not scheduled just to 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? 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, agreements should be negotiated between the event chairman, staff advisor, and the property owner and signed by the staff advisor.

3

Conduct A Preliminary Planning Meeting

The Activity Chairman and Staff Adviser will conduct a planning meeting 120-150 days prior to the event. A final budget is developed as well as a registration flier. Ordering, purchasing, and check request procedures should be reviewed and timetables established. If done properly, this meeting will produce the greatest amount of success and reduce the amount of effort needed for your event.

Review Chairman Job Description

Before a chairman can effectively begin his or her task, they must first understand what is expected of them. Each activity will require a detailed job description (Exhibit 3-1). Be sure to create a job description for each staff position.

Exhibit 3-1

Chairman Job Description

GULF STREAM COUNCIL

BOY SCOUTS OF AMERICA

BOY SCOUT TRAINING CHAIRMAN

JOB DESCRIPTION

FUNCTION: Manage the adult leader training program for Boy Scout Leaders

RESPONSIBLE TO: District Training Chairman

WORKS WITH: District Training Committee, Council Training Committee and District Executive

RESPONSIBILITIES: Recruit and direct team members to accomplish these tasks:

- ❖ Attend monthly District Committee Meetings
- ❖ Help fulfill District training objectives concerning Boy Scout Leaders
- ❖ Make sure a successful Scout Leader Course is conducted twice a year
 - 1 Recruit, train and direct training staff members
 - 2 Make sure course director and staff members follow the national training syllabus
 - 3 Create and distribute promotional materials to Boy Scout leaders
- ❖ Follow Council budgeting and purchasing policies
- ❖ Promote district and council sponsored training courses i.e. Wood Badge, Trainer's Edge, and Cub Leader Pow Wow.
- ❖ Update and maintain District Boy Scout training records and training materials.

Review Last Year's Report of the Activity

The Staff Adviser will provide the activity folder for last year's event. Included in the folder will be a close out report/event evaluation, a final budget with a forecasted budget for this year, the backdating schedule, copies of the registration flyer, attendance statistics, and purchase orders with vendor and supply details.

Build a Backdating Schedule

A backdating calendar will assist the chairman, the district executive and the event committee to keep on track for the event. It also helps ensure that items are ordered on time, materials ready, and people are in place to make the event successful. A specific schedule should be created for each activity (Exhibit 3-2). It would be helpful to include a copy of the schedule in the activity folder.

Exhibit 3-2

Backdating Schedule

	ACTIVITY
-210	Recruit Chairperson
-180	Select Location, Date
-150	Recruit Committee
-120	Preliminary Planning Meeting
	Prepare Budget
	Develop Promotional Materials and distribute after approval
-90	First Committee Meeting
	Promote in Newsletter & Roundtable
-75	Distribute Media Releases
-60	Second Committee Meeting
	Promote in Newsletter & Roundtable
	Order Custom Items
-45	Call Units
-30	Promote in Newsletter & Roundtable
	Complete material orders
	Third Committee Meeting
-20	2nd Call to Units
-15	Registration Deadline
	Reconfirm Physical Arrangements
	Reconfirm Staff Members
-5	Final Check on Details
0	Activity
	Turn in at door registration to District Executive
+7	Return Equipment
	Send Thank You Letters
	Submit Receipts for Cash Advances
	Host Evaluation Meeting with Staff
	Prepare Close Out Report with District Executive

Create An Activity Budget

Using the forecasted budget in last year's activity folder, the Chairman and Staff Adviser prepares a final budget. Use the Activity Budget Control Form (Exhibit 3-4), to prepare a budget for this year's event.

Review Fees

To determine the fee for participants, you must first look to see how great the surplus was from last year. Why was there a surplus? Did donations offset fees, and would you receive those donations again? On the other hand, were expenses too low? A contingency must be planned to cover the other indirect costs or short fall of other events.

Estimate attendance based on prior years. Do not plan for 100% attendance of the eligible participants. For example, the district has 1000 Boy Scouts, and the past five years attendance at the Camporee has been 100 – 125 Scouts. It is recommended that you conservatively plan for the same attendance.

It is important to determine expenses before setting a fee. If the expenses are too high, recalculate until a reasonable fee can be established for all participants.

Set the fee structure for all participants. Be sure to plan for late participants, adult and staff fees. **Everyone who participates in an activity should pay his or her own way, including the staff advisor.** Staff recognition should be meaningful, but not the main expense of the budget.

Determine Expenses

Based on an estimated attendance, it is now possible to determine expenses. Next set the income fee to cover these expenses. The last two expense items are a percentage of the income fees. Every activity must include 10% of anticipated revenue in direct Overhead Cost. This covers the cost for council supplied items such as liability and accident insurance, incidental copying, telephone calls, office supplies and office staff time. To complete the budget it is important to include a 10% contingency fund as the "net" or profit. This will cover unforeseen expenses or lower than expected attendance. After including these two expenses, budget for the event to break even. (20% total for overhead & contingency)

Using Accounting Codes

Income and expense account numbers are four digit codes. These account numbers are helpful in keeping track of specific transaction items used to operate the event. Each activity is also assigned a three-digit Cost Center or Activity ID number that identifies the event to the council bookkeeping department. This Cost Center ID number must be included on all purchase order and check requests. Accounting Codes are used in the budget, on purchase request forms, purchase orders, and when identifying receipts for reimbursement. For some activities, there are additional account numbers available. For instance, camps have numbers for National Camp School. The Staff Adviser can provide additional numbers if necessary.

Account Number Description

All income for an activity is credited to 6801. This number is followed by the Activity ID code and must be included on all registration forms. For example, a training event may have a number like 1-6801-451-20.

Some events have a trading post. Income is credited to 6811, and an expense pertaining to the cost of the stock sold is credited to 6812.

Expense Codes

Recommended Expenses

8101 – Medical, Health & Safety

First aid supplies and logbooks.

8103 – Program/Training Supplies

Materials used to provide the program for participants, includes competitive events, crafts, syllabuses, games etc.

8104 – Food Supplies

Crackerbarrels, snacks, meals, paper goods, utensils, and cookware. Food supplies used for competitive events are a program expense.

8106 – Office Supplies

Pencils, paper, etc. and registration materials.

8108 – Catering

Use to track a company expense, i.e. district dinners, staff meals at Camporee.

8301 – Postage & Shipping

Mailings and shipping costs for supplies.

8402 – Site/Facility Rental

Fees for use of location.

8409 – Janitorial/Sanitation

Port-a-johns, cleaning supplies, janitor fees.

8601 – In Council Printing

Printing done by a Council Service Center.

8609 – Outside printing

Printing done outside the Council office.

Recognition Account Numbers

There are three recognition numbers: 9152 – adult/staff; 9153 – youth; 9255 – units.

Depending on the activity, it may be necessary to use these numbers to track, for historical purposes, specific expense items. For example, you charge patches and t-shirts to 9153 – youth recognition. Unit recognition usually represents ribbons.

Budget Approval

All final District activity budgets must be reviewed and approved by the Activity Chairman, District Chairman, and approved by the Staff Adviser and the Field Director. Council Activities are reviewed and approved by the Activity Chairman, Staff Adviser and the Program Director. All preliminary budgets are due by November of the year before the event to the council bookkeeper, final approved budgets are due before any other action can be taken on an event and will reside with the Office Manager as reference for the issue of purchase orders and check requests in preparation for the event.

Budget Close Out

A final budget must be submitted 7 days following the conclusion of the event. After all invoices have been paid, the Staff Advisor will request a cost center report detailing income and expenses to file in the event folder. From that print out, a forecasted budget can be prepared and turned in with the final report.

Exhibit 3-4
Budget Form



ACTIVITY BUDGET CONTROL FORM

REVISED 08/09

District: _____ Name of Event: _____
 Date of Event: _____
 Signature: _____ Cost Center #: _____
Volunteer Event Director
 Signature: _____ Approved: _____
District Chair (Field Director for District Events)
 Signature: _____ Approved: _____
Professional Advisor (Council Program Director for Council Events)

ANTICIPATED EXPENSES		
Acct #	ITEM	AMOUNT
8101	Medical Supplies	
8103	Staff Compensation	
8103	Program Supplies	
8104	Food	
8108	Office Supplies	
8108	Catering / Cooks	
8301	Postage	
8402	Use Fees (TK/OK, Canoes, Kitchen)	
8402	Site Fees (Parks & Rec)	
8409	Port-O-Lets	
8409	Dumpsters	
8501	Equipment Rental	
8601	In-House Printing	
8603	Photography	
8609	Outside Printing	
8711	Transportation (Bus, car rental)	
8803	Meeting Meals (pre & post event)	
8831	Camp School/Certification	
9152	Recognition/Awards - Adult	
9153	Recognition/Awards - Youth	
9153	T-Shirts	
9153	Patches	
9322	Insurance - non registered Youth & Adult	
9412	Permits	
9431	Trading Post (Cost of Goods - soda etc.)	
9404	Req'd Admin Fee \$1/person	
	Total Expenses	\$0

ACTUAL EXPENSES (Invoices or Receipts)		
ITEM	AMOUNT	
Medical Supplies		
Staff Compensation		
Program Supplies		
Food		
Office Supplies		
Catering / Cooks		
Postage		
Use Fees (TK/OK, Canoes, Kitchen)		
Site Fees (Parks & Rec)		
Port-O-Lets		
Dumpsters		
Equipment Rental		
In-House Printing		
Photography		
Outside Printing		
Transportation (Bus, car rental)		
Meeting Meals (pre & post event)		
Camp School/Certification		
Recognition/Awards - Adult		
Recognition/Awards - Youth		
T-Shirts		
Patches		
Insurance - non registered Youth & Adult		
Permits		
Trading Post (Cost of Goods - soda etc.)		
Req'd Admin Fee #1/person		
	Total Expenses	\$0

ANTICIPATED REVENUE		
Acct #	SOURCE	AMOUNT
8801	Fees (Including Tot Lot & aftercare)	
8801	Discounted Fees	
8803	Sale of Meals	
8831	Trading Post	
8831	T-Shirt Sales	
8831	Patch Sales	
4501	Donations	
	Total Revenue	\$0

FOR ACCOUNTING USE ONLY		
SOURCE	AMOUNT	
Fees (Including Tot Lot & aftercare)		
Discounted Fees		
Sale of Meals		
Trading Post		
T-Shirt Sales		
Patch Sales		
Donations		
	Total Revenue	\$0

*Event Anticipated Net Income **\$0**
 Percentage of Revenue #DIV/0!

*Event Actual Net Income **\$0**
 Percentage of Revenue #DIV/0!

*NOTE: If Actual Net Income is 20% or more of Total Revenue, 2% of the Total Revenue can be credited to the District Account

Review Purchasing Procedures

The Chairman and Staff Advisor will thoroughly go over the purchasing procedures for the event. According to the budget, who will spend how much and for what? These procedures are described in Chapter 6.

As described in the purchasing procedures, Chapter 6, it may be possible for many of the purchases to be identified early on and should be submitted with the budget. Items like patches, port-o-johns, facility rentals, etc. are standard items and can be approved early.

Establish a Plan for Promoting the Event

Without a good promotion plan, many events fail. As the saying goes “Proper Prior Planning prevents pitifully poor performance,” or “People who fail to plan, plan to fail.” Promotion is the key to any good event. Chapter 4 will assist in the development of promotional materials.

Review Staffing Needs

Each event requires a different number of staff. Of course the more staff you have, the less the workload. In all cases, be sure that for each position recruited there is a job description prepared.

Set up Committee Meeting Schedule

Like your backdating schedule, it is important to identify early on dates and locations of staff meetings. This will help your staff schedule their time for your event. Be sure to include checkpoint meetings with the Chairman and the Staff Adviser.

4

EVENT PROMOTION

Early and attractive promotional materials will make an impact in the success of the event. The largest mistake an activity can make is late promotion to unit leaders. Units leaders are busy, and their unit schedules fill quickly. If you want participants, then you must assist unit leaders in their planning process.

Draft Promotion Materials

Before a flyer can be distributed at roundtable or mailed to unit leaders, it must first meet a set of standards and be approved by the Staff Adviser. Listed in this chapter are guidelines to help in producing your promotion piece. See exhibit 4-1 for a sample.

Design Standards

When designing a flyer, be sure to include the following pieces of information:

- ❖ A Flyer has two parts – activity information and registration form. Divide your flyer so that the participant can keep the information and return the registration form.
- ❖ The activity name and Sellwise account number should be included in both sections.
- ❖ All flyers must have the District name, “Gulf Stream Council” and “Boy Scouts of America” on it.
- ❖ The activity information should include who, what, when, where, cost, what to bring, refund policy, registration deadline, and contact name and telephone number.
- ❖ The registration form must include: activity name, registration deadline, unit number and district, who to make payment to, return address, payment method, Sellwise number, participant name and/or unit contact person with phone numbers, and total fees paid.

Payment Methods

Payments can be made using four methods: Cash, Check, Credit Card or Unit Escrow Account. To use the unit escrow account, a place for “print name,” signature and date must be included. Only individuals authorized to sign on the unit account may use this form of payment. Checks must be made payable to **Gulf Stream Council, BSA**.

Return Address

Under no circumstances can registration forms be returned to an address of a volunteer. All registration forms must be receipted and submitted to the council office. This policy protects the volunteer in cases of refunds and participant inquires. Copies of all registration forms will be included in an activity folder at the council office, and can be accessed by the activity committee and the District Executive.

Promoting the Event

Exhibit 4-1

Sample Training Flyer

GULF STREAM COUNCIL

BOY SCOUTS OF AMERICA

DISTRICT NAME

Sellwise #

CUB SCOUT BASIC LEADER TRAINING



“Character Under Construction”



Do You Have The Right **Tools?**



WHAT? An invitation to all Tiger, Cub, Webelos, and Pack Adult Leaders

WHERE? Council Service Center

WHEN? Saturday, March 11, 20XX

TIME?
 8:00 A.M. Registration
 8:30 A.M. Sessions Begin
 2:30 P.M. End

COST? \$10.00; Walk-ins \$15.00 Refunds not available for no shows.
 Fee includes morning refreshments, Lunch, “Trained” patch, and handouts.

REQUIRED: Enthusiasm, willingness to learn, Cub Scout Leader Handbook, notepaper and writing utensils.
 Please wear your Cub Scout Uniform.

NOTES: Please view the Cub Scout Fast Start Training video before participating. No coffee or smoking on church premises. This is an adults only event, childcare is not provided.

QUESTIONS? Call _____ (Cub Training Chair) at 555-5555 or _____ (Adviser) at 250-0017 x_____.

Registration Deadline: March 8, 20XX at 4:30 p.m. at the Council Service Center

✂ Detach

DISTRICT NAME CUB BASIC LEADER TRAINING

Pack # _____ District _____

March 11, 20XX

	Print Name	Position**	Address	City / Zip	Phone Number
1)	_____	_____	_____	_____	_____
2)	_____	_____	_____	_____	_____
3)	_____	_____	_____	_____	_____
4)	_____	_____	_____	_____	_____
5)	_____	_____	_____	_____	_____

****Codes:** Cubmaster - CM; Assistant - CA; Committee Chairman - CC; Member of Committee - MC; Parent – PA
 Den Leader - DL; Assistant - DA; Webelos Leader - WL; Assistant - WA; Tiger Cub Leader – TC

_____ Pack Leaders X \$10.00 = \$ _____
 _____ Walk-ins X \$15.00 = \$ _____
 Total Due: \$ _____

Sellwise #
 Payment by: () Cash
 () Check
 () Unit Account
 () Unit Account

Card Type: _____ Number: _____ Exp. _____
 Name on Card: _____ Security #: _____

Authorizing Signature for Unit Account: _____ Date: _____

Day Phone # _____ Print Name _____

Make Check Payable and Return To:

Gulf Stream Council
 Boy Scouts of America
 8335 N. Military Trail
 Palm Beach Gardens, FL 33410

561 694-8585 Fax: 561 694-9050

Refund Policy

It is the policy of the Gulf Stream Council, that all fees are transferable but not refundable. However, refunds may be requested in writing, two weeks prior to the event for unforeseen circumstances. Failure to participate in an activity does not warrant a refund.

Secure Council Approval of Promotional Flyer

Before flyers can be distributed or mailed, the Staff Adviser for the event must approve all promotional materials. If the flyer meets the standards as outlined in this chapter, then work orders can be processed for printing and mailing. The Activity code can be provided by your District Executive.

Opening An 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 and promotional flyer is submitted to the Staff Advisor.

The folder is then placed in a file cabinet at the front desk where the activity committee and staff adviser can access it. Registration fees will be logged daily by a council staff member, and may be reviewed in person, mailed, or by telephone. The folder is not to leave the office. Copies of registration information may be made by the responsible volunteer or staff adviser during office hours.

As the activity progresses, it is recommended that purchase orders, copies of invoices and receipts, and any material pertaining to the event, be placed in the folder for next year’s planning. When the activity is concluded, the folder will be pulled by the staff adviser and reviewed with the activity chairman for the closing report. See Chapter 8.

Distributing Promotional Materials

To adequately promote the event, promotional flyers should be distributed at the council office, roundtable, and e-mailed to unit leaders. A copy of the flyer must also be given to the front desk of the council service center to be included in an information binder.

Work Orders

To request printing, complete a work order and submit to your District Executive. Copies, collating, stapling, etc. can be provided for the event at a greatly reduced rate as compared to outside printing.

All work is completed on a first come, first served basis. Be sure that adequate time is made available prior to your needed deadline.

5

Conduct Activity Planning Meetings

Periodic staff meetings will help to keep members informed, trained, and on track to completing their tasks. A staff meeting schedule should be included on your backdating schedule and with each staff member's job description.

Review Purchasing Procedures

As the activity chairman, you are responsible for the maintenance and accounting of the activity budget. It is important to review the purchasing procedures with all staff members purchasing supplies for the event. It will also be necessary to review cash receipts with the activity registrar. See Chapter 7 for details.

6

Making Purchases

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

Purchasing Procedures

Before any purchases can be made, a Purchase Order must be completed and returned to the person doing the purchasing. Expenses for the activity must be pre approved by the council. The Council bookkeeping department verifies if the amount of the request falls within the activity budget expense line, and that such purchases are in direct benefit of the event and to participants. For instance, purchasing large material items, like Dutch ovens, canopies, gas stoves, etc. are not always a direct benefit to the Scouts. In addition, these are council property items and must be included in the council inventory.

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 council staff members.

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 staff adviser. 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.

In some cases where supplies are order 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 payment can be made.

Purchases Made By A Person

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. Receipts are returned, with a copy of the Purchase Order, to the bookkeeping department for reimbursement. No purchases can be made without having an approved Purchase Order. *No reimbursement for funds expended without an approved Purchase Order will be made.* Although this is the second best method, it does require persons to advance their own money for later reimbursement.

Purchases Made 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's 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.

Cash Advances To A Person

Checks up to \$500 can be issued to the staff adviser to pay for "petty cash" expenses. The cash can then be assigned out to different volunteers for purchases. 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. To use this method, the person 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.

Purchase Orders

The Purchase Order Form must be filled out completely with a detailed listing of the items you wish to purchase and their approximate cost. Again, be sure to include tax and shipping charges. Items purchased that were not listed, and any amount over the spending limit will not be reimbursed. If you see that you are getting close to exceeding your spending limit, submit a new request, wait for approval, and then continue purchasing.

Upon approval of the activity budget, Purchase Orders can be issued to the person purchasing the supplies. One copy is for the vendor or person making the purchases. The second is a copy used to keep track of expenditures against the budget. It is recommended that this second copy be kept in the Activity Folder. To be reimbursed it will be necessary to attach receipts to the original PO and submit them to the Staff Advisor.

Vendors

It is highly recommended that purchases be made with a vendor. It is the desire of the council to establish credit with a select group of vendors that provide common services for all activities. This will allow easier ordering, reduced pricing, and a relationship we can count on. Please check with your staff adviser for a list of established vendors in your area.

Establishing A New Vendor

If you find a vendor in your area that you would like to work with, please inform your 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.

Reduced Costs

Everyone would like to save money for his or her activity. However, the cheapest price does not always mean the best. As stated before, if an established vendor has your purchase, we ask that you value this judgement and make your purchase using a purchase order. Allowing the council thirty days to pay a vendor helps everyone involved in Scouting. Reimbursing you thirty days later or longer is not a preferred way to do Scouting business.

Invoices and Statements

Purchases made at established vendors will be paid by the council upon the receipt of an invoice from the vendor. A statement given to the person at the time of purchase is not a bill. However, some vendors 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. This will speed up reimbursements and payments to vendors.

Receiving Shipments

All orders from catalogs, patches, t-shirts, etc. must be shipped to your nearest Council Service Center. Be sure to add your district or activity name in the "In Care of Section" of the shipping address. In some cases where shipments are sent to a volunteer's home, the packing slip must be returned to show proof that 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. Turn in all paperwork no later than 7 days following the event. The council processes checks twice a month; the 15 and 30/31. Receipts received three days before a check run, may be authorized for reimbursement. Please submit a check request and attach full support documentation. The purchase order and receipts will establish compensation.

Donations

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. 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, see chapter 8, 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. If the donor contacts the council with a tax relief request, the council will have no record of the gift and the donor will lose out on a much appreciated contribution.

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Conducting The Event

If all goes well, you will have a full event and all purchases made. However experience shows that last minute walk-ins, late registrants, and additional staff many require money collected at the event and the need for additional purchases of supplies.

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. In addition, a "change fund" and cash drawer may be requested from the council service center for a small amount of cash to be used to make change at the event. It is important to track your cash drawer with field receipts.

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 chairman and staff adviser 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 out weighs 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 6811 and receipts for the cost of the stock is charged to 6812 in the activity budget. Be sure not to purchase items that cannot be sold in the future or returned for credit.

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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 7 days of the event, and an evaluation completed by 14 days.

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 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. By conducting an evaluation, the activity chairman will be able to properly evaluate the success of the event and seek recommendations for improvements for next year. Have the 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 chairman will be to work with the staff adviser 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 the Activity Folder

The staff adviser will provide the folder. Complete the actual budget column, by tallying purchase orders, receipts, invoices etc., and then forecast next year's budget based on the same attendance as this year. Close the folder by submitting the Evaluation report, budget and recommendations for next year. The Staff Adviser will then return the folder to storage. Once next year begins, the folder can be retrieved and used to assist in next year's planning.

Activity Close Out

After reviewing the actual budget and forecasting next year's budget, did your budget reflect a gain in revenue or a loss?

Expenses Greater Than Income

Sometimes this happens. Perhaps attendance was low or expenses were high. Proper planning done in advance usually eliminates this problem. The purchasing procedures help control over-spending and early promotion helps reduce attendance problems. In rare instances, there may still be enough time to cancel an event. But, should an event lose money, the council covers the losses, but the budget will be closely reviewed and the event's future will be weighed versus its benefit.

Income is Far Greater Than Expenses

A careful review of the event should pinpoint the reason that income was higher than expected. Usually having higher attendance than planned results in a higher surplus than expected. Sometimes, fees may be set too high and a recommendation for lowering next year's fees should be made. A decision to accept the recommendation will be made after the event is closed out and all expenses accounted for.

Conclusion

On behalf of the Gulf Stream Council, thank you for chairing your activity. Your participation as chairman for a youth or adult program is significant to the success of the Scouting aims and methods. Together with volunteers and council staff, we are making a difference in the lives of youth and families.

By following these procedures outlined in this manual, every youth, adult, donor, and staff can rest assured that their money was well spent, managed and used properly for the benefit of all those involved in the activity.

Thank you again for your support, leadership and enthusiasm for the Scouting program.



GULF STREAM COUNCIL ◆ BOY SCOUTS OF AMERICA

8335 N. Military Trail
Palm Beach Gardens, FL 33410

Office: 561 694-8585 FAX: 561 694-9050

Activity Planning Guide Receipt

I have received the Gulf Stream Council, Boy Scouts of America's Activity Planning Guide and I will use it to plan, develop, and manage my assigned events in my area of responsibility.

Signature

Date: _____

Printed Name