

Troop 288 Trek Leader's Finance Guide

The Trek Leader is responsible for trek financing, and accounting for money collected and spent on Troop Treks. Each trek is expected to be self-supporting. Any subsidy for a trek must be approved in advance by the Troop Committee. The troop can provide advances against expected trek income so that you are not paying things out of your own pocket – but advances need to be reasonable and balanced by deposits collected from persons who are planning to go on the trek. The troop has suffered large losses on a couple of summer camps because of insufficient planning. We don't want that to happen again. All it takes is a little advanced planning to assure that you don't run into the red.

Except for wear and tear on troop equipment, and consumables like propane and stove fuel, the trek leader is expected to collect enough money from each of the participants to cover actual expenses. Equipment needed for a trek that can be reused in the future is normally paid for out of Troop operating funds – but such purchases must be authorized in advance by the Troop Committee. Talk with the Troop Scoutmaster and Equipment Chair well in advance if you think you need equipment not already owned by the Troop.

At the end of the trek, you will be expected to turn in an accounting of the trek finances to the Troop Treasurer. You are not required to use the accounting sheets provided in this guide, as long as you give the Treasurer the information asked for on the sheets. But you are encouraged to use these sheets so that the troop has a uniform record for each trek. These sheets are available as an Excel Workbook, which simplifies the whole process.

Here are some steps you can follow to assure that everything goes smoothly in the finance department!

Determine the Budget

Scouts need to know approximately how much a trek is going to cost when they sign up. So you need to do a little homework before you put out the sign-up sheet. If you've been doing this same trek for a few years, then you probably already have a good idea of the costs involved. If this is your first time leading a particular trek, you can ask previous leaders of this, or similar treks, for their experience. In both cases, it doesn't hurt to make up an estimated trek budget sheet. You can use the Trek Expense Sheet as a planning tool. Be sure to research the costs and payment due dates for camps and special activities. Fixed costs should be divided among those attending the trek.

Remember to include transportation costs when significant driving is required. The amount charged to each scout is left up to the trek leader's discretion. You may choose not to reimburse drivers for local trips. For longer trips, you should budget some amount for transportation. You do not need to reimburse drivers for their actual expenses, and you do not have to pay each driver the same amount, especially when someone is driving for his or her convenience. But we do want to recognize that gas is a non-trivial expense for some of these treks. I recommend estimating gasoline cost by using 20 mi/gal for cars and small vans, and 10 mi/gal for anyone pulling the troop trailer. But it is up to you to determine how you want to handle it. You should plan to use enough vehicles so that there is adequate room for everyone plus gear. (But you should not encourage more drivers than you really need.) Just be sure to include transportation costs your trek budget, and distribute the cost equally among the scouts.

Costs for adults on the trek can be different than those for the scouts. Since most adults on a trek drive, transportation is not usually charged for adults. Oftentimes adults are only charged for food, and the other group expenses (camp site, supplies) are divided among the scouts. We typically subsidize adult leaders at summer camps in recognition of the time they are putting in to activity. The subsidy is added to the scout cost. This kind of subsidy may apply in other situations, and can be applied selectively (e.g., if you have more adults who want to go than are necessary and the added adult

expenses drive up the cost per scout to unreasonable levels). Of course, if the adults are participating in an activity that has a per-person fee (like rafting, surfing, skiing, etc.), they are expected to pay their own way. The important thing is to decide in advance how you will handle things, and have the flier and sign-up sheet reflect any differences.

You will occasionally be asked if a sibling or a friend can come along. **Only registered scouts and leaders are covered by the BSA insurance, so all others participate at their own risk.** If a non-scout under the age of 18 is allowed on the trek (and that is your call), it is Troop policy that they must be accompanied by a parent or guardian, and they are expected to pay just like the scouts. Decide in advance what your policy is, and seek advice from the Troop committee if in doubt.

Do NOT buy equipment on a trek budget. Equipment purchases must be approved in advance by the Troop Committee, and are handled by the Equipment Chair. If you want special equipment for your trek, you need to approach the Troop Committee well in advance for authorization. Propane, gas stove fuel, lantern mantles, Adventure Passes, and various other consumables are handled as a troop expense. Check with the Equipment Chair to see what we have. The Equipment Chair will handle replenishment of these kinds of items. Also, there are typically some non-perishables in the troop bin left over from previous treks, so check the bin before you go shopping.

Handling Money

You and/or your assistant trek leader will be collecting money from the scouts, and perhaps adults and others on the trek. You will also be paying fees and expenses. Keeping good records of money received and money paid out will keep the confusion to a minimum. Scouts and adults will rush up to you at a troop meeting and attempt to hand you all manner of payment. Here's some advice:

- Tell them to hang on
- Get out your records
- **Count any cash**, and mark down **who**, **how much**, and the **date**. (You'll need the "who" and "how much" for the trek report. Recording the date will give you the backup you need if there is any question later on ...)
- **Look over the check**. Any checks you collect should be made out to "**BSA Troop 288**" (Troop 288 will do). Do not accept any checks made out to you personally. If it is not obvious from the check which scout or adult the check is for, write a name in the memo space on the check. Also write some indication of which Trek this is for in the memo space.
- If they tell you they want to use a **scout account**, record their payment as 'scout account', and notify the treasurer immediately (see below).
- **Then** let them be on their way

You may hold on to cash collected to pay expenses, or turn it in to the Treasurer. Checks and Scout Account Slips should be turned over to the Treasurer in a timely manner (don't wait until after the trek is over). Please turn in payments an envelope with the trek name on it, and an **itemized accounting of any cash inside** (who and how much). The Treasurer has plenty of envelopes for this purpose, so just ask.

Scout Accounts

A scout's scout account may be used to pay *his or her* trek fees. Any other use (e.g., for someone else's trek fees) is not generally allowed, and requires the approval of the Troop Committee. Inform the Treasurer immediately (by turning in the scout account slip, or by email) if a scout wishes to use their scout account. The Treasurer will verify that the required funds are available, or tell you what the maximum amount available is. *Do not consider that scout paid until the Treasurer has concurred.*

Paying Expenses/Receipts

As the trek leader, you are going to be buying (or arranging for) food, transportation, campsites, supplies, activity fees, etc. **Please keep all receipts** and turn them in with your trek report. (Original receipts, please!) This includes food purchases – so when patrols go shopping, collect their receipts!

Some treks have fees that need to be paid in advance (camp reservations, deposits, pre-paid activities, etc.) The Troop can issue a check made out to the required payee if you desire. Contact the Treasurer with the amount and the name of the payee. (Do not ask the Treasurer to give you a blank signed troop check!) Otherwise, you can pay it yourself with a credit card or personal check, and the Treasurer will reimburse you when you turn in the expense report. (However, we won't pay you prorated interest ...) Any other arrangement should be discussed with the Treasurer.

If you need cash in advance of the trek, the Treasurer can write a check made out to you for an amount up to the total of cash and checks turned in to date. If you give the Treasurer advanced notice, the Troop can provide you with cash instead of a check.

Record each individual expense on the trek report, and attach all available receipts. Receipts are not required for transportation allowances paid to the drivers – just itemize the payments on the trek report. However, if you are paying actual gasoline expenses (as you might do for driving 200 miles or more), have the drivers fill up before they leave, collect all gas station receipts from any refueling stops, and get a final fill up receipt when they return from the trek.

Refunds

It is inevitable – Scouts sign up and pay for a trek, then someone drops out at the last minute. Do you give the scout a refund?

The troop tries to accommodate last minute cancellations. This is usually not a problem for weekend backpacks and camping trips, but sometimes the scout is just out of luck. If the trek leader cannot recover a cost paid in advance on behalf of the scout (like tickets purchased, advanced registration fees, food already purchased, etc.), then those expenses should not be refunded. For treks with advanced payment requirements, **establish the refund policy up front**. Note on the flier what portion of the trek fees are non-refundable, and set a date by which the scout must drop out or lose their money. Make sure each scout knows the policy when they pay their fees, so that there are no misunderstandings later on. An excellent place to include the refund policy is on the Trek advertisement flyer (if there is one), or on any permission slip the scout's parent must sign for the trek.

If a refund is available, note the amount to be refunded on the trek expense report. The Treasurer will issue refund checks or credit scout accounts as appropriate. If fees were paid in cash, you may (but are not required to) issue the refund yourself in cash – but record both the income and refund transactions on the trek report.

Occasionally, trek expenses turn out to be lower than anticipated. Excess funds should be turned over to the Treasurer, with instructions on how to process any refunds into scout accounts or back to the scouts themselves.

Reconciling and Reporting

As they say, the job's not over until the paperwork is done! For every trek where money was collected, the Troop requires that the Trek Leader account for funds collected and expended. Within a few days of completing the trek, collect your records and balance the books. You are not required to use the forms included here, as long as you provide the information requested on the forms along with your expense receipts to the Treasurer. These forms were designed to help you organize your income and expense records and balance everything out. They are definitely overkill for a weekend, all cash

backpacking trip, but you might be surprised at how complicated the financing on some treks can get. Using the forms will assure that you cover all of the bases:

- **Trek Income Sheet** – There should be an entry for every person on the trek, whether they actually paid anything to you or not. If there were multiple payments, please combine them into a single entry for each person.
- **Trek Expense Sheet** – Itemize expenses and include receipts with the report. If the Treasurer issued a check for an expense, enter it under **Troop**. If you paid the expense yourself (by cash, personal check, or credit card), enter it under **Trek Ldr.** (Troop checks written to you personally are cash advances, not expenses. They are entered on the Trek Reconciliation Sheet later.) If someone else paid, enter their name in a “who paid” column and enter the expense. If any refunds have been paid or are due, enter them in the Refunds box.
- **Trek Reconciliation Sheet** – this sheet will balance income against expenses, and sort out your cash flow. Include instructions for the disposition of excess funds (if any).

The forms are available in an Excel workbook posted on the Troop Website. If you have any questions about the forms, or suggestions for improving them, please contact the Troop Treasurer.