

Lodge Finance Manual



Scouting's National Honor Society

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The *Lodge Finance Manual* provides ideas and guidelines for budget building and control, the jobs of lodge members related to lodge finances, financial recordkeeping, inventory control, financial reports, and money-earning projects. Proper use of this manual requires cooperation between the lodge treasurer, lodge financial adviser, lodge staff adviser, the council accounting specialist, the council trading post manager, and the Scout executive. Using this manual will help the Order of the Arrow lodge develop proper financial procedures that will strengthen its position as a responsible part of the council's program.

THE LOCAL COUNCIL ACCOUNTING SYSTEM

All Order of the Arrow funds will be accounted for in the local BSA council "2371 Custodian Account – Order of the Arrow". The following quotation is reprinted from page 3-5 of the BSA *Local Council Accounting Manual*, chapter 3, volume 2:

"2371 Custodian Account – Order of the Arrow

This account records funds held on behalf of the Order of the Arrow. It is established BSA policy that the local council act as the banker for its Order of the Arrow lodge. It is against BSA policy for the Order of the Arrow lodge to have its own bank account. The local council should not maintain the books of the Order of the Arrow lodge.

Credits to this account will represent receipts from the Cash Receipts Journal representing payment of Order of the Arrow dues, fees for Ordeals, etc. Debits to the account will represent disbursements from the Accounts Payable Journal for invoices approved by the Order of the Arrow lodge for payment.

Supplies purchased by the Order of the Arrow are the property of the lodge and should not be included by the council in Account 1401, Inventory – Supplies for Sale – Council Service Center.

Any other accounts for various chapters of the Order of the Arrow, if in use, are to be maintained by the Order of the Arrow lodge itself."

LODGE POSITIONS RELATING TO FINANCES OF THE LODGE

THE LODGE TREASURER

The lodge treasurer is the elected lodge officer who is responsible for maintaining sound lodge financial records – income, expense, dues, inventory, budget, etc. He works closely with the council service center accounting specialist in matters relating to income, expenses, inventory and auditing. He supervises receipt of all income from lodge members, activities, and events and deposits receipts in the council OA account (through the council service center). In addition he:

- Chairs the lodge finance committee and supervises preparation of the annual lodge budget;
- Works closely with the lodge financial adviser and members of the lodge finance committee;
- Works with lodge secretary and membership committee on collection of lodge dues;
- Sets up and maintains the lodge financial record book;
- Prepares financial statements for the lodge executive committee; and
- Keeps the lodge executive committee aware of their adherence to the lodge budget.

THE LODGE FINANCIAL ADVISER

The lodge financial adviser works closely with the lodge treasurer and the lodge finance committee to establish and maintain proper accounting techniques and procedures. The financial adviser meets with the lodge treasurer, Scout executive, staff adviser, and council accounting specialist as often as required to maintain adequate records.

LODGE FINANCE COMMITTEE

The members of this committee are appointed by the lodge chief. The committee:

- Is chaired by the lodge treasurer and advised by the lodge financial adviser;
- Develops the annual lodge budget for submission to the lodge executive committee (chapter needs are part of the lodge budget);
- Works with the lodge secretary and membership committee in matters concerning dues collections;
- Performs the monthly audit of the lodge financial records; and
- Develops proposed money-earning projects for consideration by the lodge executive committee.

BUILDING THE LODGE BUDGET

The fiscal year of the lodge should run concurrently with the council's fiscal year. Building the lodge budget should begin at least 120 days before the end of the fiscal year. The finance committee should request expense and income estimates from the lodge operating committees, officers, and chapters for the next fiscal year. From this information, a proposed budget is developed for the next year, reviewed by the Key 3, and presented to the lodge executive committee for approval (a budget worksheet is included in the forms section of this publication). Since this budget will probably be administered by a new set of officers, the budget should include the flexibility to allow the new officers the chance to adjust to the needs of the lodge that arise during their portion of the new fiscal year.

BUDGET CONTROL

The approved lodge budget is controlled by the lodge executive committee based on information received from the lodge treasurer and the finance committee.

At the end of each month, the lodge treasurer prepares a financial report showing receipts and expenditures for the past month and the year to date. These figures should be compared to the budgeted figures of each item. This type of report will not only tell the members of the lodge executive committee the financial position of the lodge, but indicate how the lodge programs and projects are progressing. This information should also be used during the all Key 3 meetings.

AUTHORIZED APPROVALS

Since all expenditures eventually will be recorded in the council's books, a system of purchase orders and other expenditure approval forms should be developed.

Any expenditure in the approved lodge budget (e.g., lodge charter renewal fee) does not require further approval by the lodge executive committee. An expense not budgeted must have lodge executive committee approval before a purchase order is issued.

If a lodge member incurs expenses by using personal funds on behalf of an event, the event chairman must give approval before the item(s) is (are) purchased.

COUNCIL ACCOUNTING DEPARTMENT

The lodge treasurer with the staff adviser and lodge financial adviser must meet with the council accounting specialist to review the council's accounting procedures as they relate to the Order of the Arrow. Subjects to discuss and agreements to be reached should include:

- Over-the-counter OA receipts;
- Use of income receipts as a route slip (attached to order form or reservation request);
- Inventory control of OA literature, accessories, and memorabilia;
- Use of purchase orders for OA materials and equipment (copy for lodge treasurer);
- Payment of OA obligations (approvals required);
- Day-of-month information for the lodge financial report will be available from accounting specialist;
- Petty cash advances for lodge events; and
- Work and file space for OA (meet with the office manager).

INCOME AND EXPENDITURE RECORDS

Every local council issues receipts for all income. It is recommended that councils receipt all income using an original receipt and three copies. One copy can be given to the lodge treasurer as a record of individual transactions. In the case of receipts from a lodge function, the original copy will also be a part of the lodge treasurer's records.

The lodge treasurer maintains records of expenditures by using his copies of purchase orders and other documents (lodge minutes, letters of approval, etc.)

RECONCILIATION WITH THE COUNCIL'S "BOOKS"

After the lodge treasurer has received the total income, expenditures, and balance figures from the council's accounting specialist, he should reconcile his financial record book using the amounts from the copies of receipts and purchase orders. These figures should be entered in the proper columns of the lodge financial record book as the route copies are received.

After the lodge treasurer has reconciled the books with the council figures, the lodge financial report can be prepared.

THE INVENTORY

The inventory of Order of the Arrow material and supplies for resale should be recorded by the lodge treasurer. In cooperation with the council's service center trading post manager, this information can be compared with BSA Supply Division invoices for quantities received and the receipt copies for quantities sold. This inventory should be made twice a year and recorded.

An assistant lodge treasurer can be appointed by the lodge chief for this task. In such cases, the assistant lodge treasurer will be under the supervision of the lodge treasurer.

CHAPTER FINANCES

If the lodge has chapters, the chapters are integral components of the lodge and as such, their finances are a component of the lodge's finances. If separate chapter accounts are desired, they must be established as sub-accounts of the lodge account. This can be arranged with the council accounting specialist.

THE LODGE FINANCIAL RECORD BOOK

The lodge financial record book is designed to provide the Order of the Arrow lodge with up-to-date information concerning the lodge's financial condition. The lodge treasurer sets up and maintains the lodge financial record book. Along with the approved lodge budget for the current fiscal year, the book consists of the:

- Running Record of Income and Expenditures (one for each month),
- Itemized Record of Income and Expenditures (one for each month), and
- Inventory of Lodge Property.

Blank forms are provided in the forms section of this book. These may be locally reproduced.

Items that could be included as headings for the columns of the lodge financial record book are listed below in alphabetical order. Be sure the financial record book column headings agree with budget items.

| | |
|-----------------------|----------------------------|
| Activities | Lodge executive committee |
| Awards | Membership (unit election) |
| Brotherhood committee | National conference |
| Camp promotion | Ordeal weekends |
| Ceremonies | Publications |
| Chapters | Refunds payable |
| Conclave | Supplies |
| Dance Team | Vigil committee |
| Fellowship | |

The following illustration is an example of how to set up the lodge financial record book.

RUNNING RECORD OF INCOME AND EXPENDITURES

| | 1 | 2 | 3 | 4 | 5 | |
|----|---------|------------------------------------|-------------------------------|--------|--------------|---------|
| | DATES | RECEIVED FROM/PAID TO | ENTER CHECK OR RECEIPT NUMBER | INCOME | EXPENDITURES | BALANCE |
| 1 | 8/1/06 | BALANCE BROUGHT FORWARD | | | | 417 20 |
| 2 | 8/6/06 | Ordeal fellowship | 8503 | 270 00 | | 687 20 |
| 3 | 8/8/06 | National conference fee | 8507 | 125 00 | | 812 20 |
| 4 | 8/8/06 | Jones Brothers Grocery | 1253 | | 87 60 | 724 60 |
| 5 | 8/12/06 | Sale of supplies | 8537 | 25 00 | | 749 60 |
| 6 | 8/13/06 | National Council (Conferences) | 1278 | | 90 00 | 659 60 |
| 7 | 8/18/06 | John Smith (Conference Petty Cash) | 1274 | | 200 00 | 459 60 |
| 8 | 8/21/06 | National Supply Division | 1283 | | 343 75 | 115 85 |
| 9 | 8/22/06 | Alamo Area Council | | | 25 00 | 90 85 |
| 10 | 8/22/06 | Sale of Supplies | 8592 | 36 00 | | 126 85 |
| 11 | | | | | | |
| 35 | | TOTALS END OF MONTH _____ 20 _____ | | 456 00 | 746 35 | 126 85 |

The numbers assigned to the columns in the illustration are referenced in the following instructions:

- Enter the date of each transaction in column 1.
- Enter the source of income or expenditure in column 2.
- Enter the amounts of income or expenditure in column 3 or 4.
- Keep a running balance in column 5 after each entry.
- List the figures in the income and expenditure columns (3 and 4 above) under the proper budget item on the corresponding line of the ITEMIZED RECORD OF INCOME AND EXPENDITURES at the end of month.
- Total all columns on line 35 and bring the balance forward to line 1 on the next month. If done correctly, the total of column 3 on the RUNNING RECORD OF INCOME AND EXPENDITURES will equal the sum of columns 6 through 9 on the ITEMIZED RECORD OF INCOME AND EXPENDITURES, and the total of column 4 on the RUNNING RECORD OF INCOME AND EXPENDITURES will equal the sum of columns 10 through 16 on the ITEMIZED RECORD OF INCOME AND EXPENDITURES
- Draw a diagonal line across the unused space in each completed month to indicate that the month's business is complete.

ITEMIZED RECORD OF INCOME AND EXPENDITURES

| | INCOME | | | | EXPENDITURES | | | | | | | |
|----|--------|------------|-------------------|--------------|----------------------|-------------------|------------------|-------------------------|-------------|-------------------------|----------------------|--|
| | 6 DUES | 7 SUPPLIES | 8 NEW MEMBER FEES | 9 ACTIVITIES | 10 LODGE CHARTER FEE | 11 CAMP PROMOTION | 12 UNIT ELECTION | 13 CEREMONIAL EQUIPMENT | 14 BULLETIN | 15 SUPPLIES ACCESSORIES | 16 OTHER EXPENDITURE | |
| 1 | | | | | | | | | | | | |
| 2 | | | 90.00 | 180.00 | | | | | | | | |
| 3 | | | | 125.00 | | | | | | | | |
| 4 | | | | | | | | | | | 87.60 | |
| 5 | | 25.00 | | | | | | | | | | |
| 6 | | | | | | | | | | | 90.00 | |
| 7 | | | | | | | | | | | 200.00 | |
| 8 | | | | | | | | | | 343.75 | | |
| 9 | | | | | | | | 25.00 | | | | |
| 10 | | 36.00 | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 35 | | 61.00 | 90.00 | 305.00 | | | | | 25.00 | 343.75 | 377.60 | |

This record enables the treasurer to keep track of the individual items of income and expenditure. It is by this record that the treasurer can keep a month-by-month accounting of the items in the lodge budget and the income and expenditures of special projects and activities.

All items under "Income" in column 3 are recorded under columns 6 through 9. All expenditures under column 4 are recorded in columns 10 through 16. Items of income and expense which relate to activities outside the budget plan are handled under column 9, "Activities," and under column 16, "Other Expenditures."

DIRECTIONS FOR AUDITING ACCOUNTS

At the end of each month, an audit of the lodge financial records should be conducted by a member of the finance committee other than the lodge treasurer. The lodge treasurer and financial adviser should participate in the audit. The audit is conducted as follows, using the lodge financial record book and the form on the next page:

1. Compare the balance in the council's books with the balance of the last financial report. Prove the balance by taking into account all outstanding approved expenses and receipts recorded since the last financial report.
2. Assemble all receipts (route copies) and all purchase orders to make sure bills were correct and paid. There must be a receipt (route copy) for all monies received in the council's books, and there must be a receipted bill or slip of paper explaining the purpose of each expense.
3. Account for petty cash or activity advances. Cash and receipted bills must equal checks issued for petty cash or advances.
4. Complete the audit by filling out the monthly audit report and annotating each audited page in the lodge financial record book with "Audited", the date and the auditor's signature.

Once the audit is complete, the auditor, treasurer, and lodge financial adviser should discuss and finalize the treasurer's report for the next lodge executive committee meeting. This report can be made directly from the monthly lodge financial record.

MONTHLY AUDIT REPORT
(For lodge executive committee reports by the treasurer)
Month of _____, 20_____

| | | |
|---|-------|-------|
| Balance on hand at beginning of month | | _____ |
| Total income since last report (Line 35, column 3) | _____ | |
| Total expenditures since last report (Line 35, column 4) | _____ | |
| Gain or loss since last report | | _____ |
| Balance on hand (To be carried over to line 1, next month) | | _____ |
| Unexpended petty cash | | _____ |
| Total CASH on hand | | _____ |
| Outstanding bills to be paid | | _____ |
| _____ | _____ | |
| _____ | _____ | |
| _____ | _____ | |
| Total of all bills to be paid | | _____ |

This report is submitted as a correct statement of the financial accounts of this lodge.

Lodge Treasurer

Lodge Financial Adviser

FINANCING LODGE OPERATIONS

There are many ways to generate revenue for lodge operations. The most common are lodge dues, activity fees, trading post income and money-earning projects. Each of these is addressed below.

Lodge dues: Lodge dues should be kept to a minimum. In general, dues should be set sufficiently to cover both the annual contribution to the national office required during lodge charter renewal plus the anticipated annual cost of the administrative expenses of the lodge.

Activity fees: Activity fees should be set such that they cover the cost of the individual activity, a contingency, and any required insurance and council surcharge. Activity fees should not be used to build lodge bank balances since it would result in unfair taxing of only those actively participating in that particular event. If there is a valid reason to build lodge bank balances, this would be an appropriate reason to consider a money-earning project.

Trading post operations: Whereas patch sales tend to be the most popular trading post item, there is a range of items sold in lodge trading posts (e.g., hats, T-shirts, lodge memorabilia). Care should be taken to avoid building excessive inventories of items to be sold. As a general rule, no more inventory than the lodge expects to sell in one year should be held. Lodges are encouraged to remind their members of the Order of the Arrow memorabilia available for sale through their local council Scout shop.

Money-earning projects: Money-earning projects must be approved in advance by the local council Scout executive. Guidelines for money-earning projects are outlined below. Examples of money earning projects include: pancake breakfasts, spaghetti dinners, and car washes.

In addition to these four common revenue sources, many lodges have developed other innovative ideas for revenue generation. Examples include: trade-o-rees, concession stands at camporees, and Scouting memorabilia auctions within the Scouting family.

Keep in mind that during the annual financial planning process, lodges should avoid accumulating excessive OA account balances. Balances should be held to support programmed lodge functions with reasonable consideration for contingencies. When OA account balances exceed these levels, lodges should give serious consideration to making a financial contribution to their local council.

FINANCIAL SUPPORT TO LOCAL COUNCILS

One of the highest priorities of Boy Scout councils is to become fiscally sound. Order of the Arrow lodges have many ways by which they can support their local councils, one of the most important is financial contributions. The National Quality Lodge program provides guidelines for direct financial contributions to local Councils. Other mechanisms frequently used by lodges include:

- Contributing to the council FOS campaign,
- Donating to capital improvements,
- Funding a maintenance contract for council equipment,
- Contributing to the council's endowment program by recognizing a deserving member with a James E. West Award,
- Funding the replacement of a council vehicle or piece of equipment, and
- Donating materials used in lodge service projects supporting council camps.

Two national Order of the Arrow programs available to support local councils are: the Maury Clancy Indian Campership Fund and the National Service Grant program:

Maury Clancy Indian Campership Fund: The purpose of the Maury Clancy Indian Campership Fund is to give Boy Scouts of American Indian heritage the opportunity to attend an approved council long-term camp program. Named in memory of Maury Clancy, a long-time national OA committeeman, the fund is maintained by the national office and is financed through donations from OA members through their lodges and/or at national OA events. Order of the Arrow lodges and sections may contribute to the fund at any time by mailing donations to:

Director
Order of the Arrow
Boy Scouts of America
1325 West Walnut Hill Lane
P.O. Box 152079
Irving, TX 75015-2079

Camperships are provided for up to 50% of the cost of one (1) week at an official BSA long-term camp. By April 1, two forms are sent to each Scout executive: one form requires an estimate by May 1 of the number of camperships needed for that summer; the other certifies the actual campers by name, age, unit, tribe, camp attended and fees. The latter form is required between September 1 and October 1 of the year in which the Scout attended the official BSA long-term camp.

National Service Grant program: Each year the national Order of the Arrow committee makes available matching grant money to lodges for camp or service center projects in their local councils. The Order will provide up to one-half of the money for a selected service project. The maximum amount that will be granted is \$5,000. Selected projects must be consistent with the lodge/council strategic plans. Grant applications may be acquired from the national office and must be submitted by October 31; those lodges granted awards will be notified by the following January 31. To be eligible for grant consideration, the lodge must have achieved Quality Lodge recognition in the year of their submission and have not received a grant from the Order within the last two years.

NATIONAL ORDER OF THE ARROW COMMITTEE FINANCES

Much like the lodge financial activities outlined in this publication, the national Order of the Arrow committee develops an annual budget to support the national programs of the Order of the Arrow. Annual lodge membership fees fund the administrative expenses of the committee. Activity fees are collected for national events such as national Order of the Arrow conferences with the objective of those activities being self-financing. Funds are generated from the Order's trading post operations throughout the year and at national events. Revenue from trading post operations and the Order's endowment fund, support the annual programs and activities of the national committee. These activities include:

- Participation in national BSA events such as national Scout jamborees;
- National OA training program materials (e.g., National Leadership Seminars, National Lodge Adviser Training Seminars, and Lodge Leadership Development programs);
- National Service Grants to individual lodges;
- Program support to the Order's high adventure programs;
- Camp promotion materials provided to local councils; and
- Preservation of OA history memorabilia.

LODGE BUDGET WORKSHEET

OPERATING BUDGET OF

_____ LODGE COUNCIL NO. _____ YEAR _____

Receipts

Carried forward _____
 Member dues _____ @ \$ _____ _____
 Sale of lodge emblems _____
 Sale of OA accessories _____
 New member fee _____ @ \$ _____ _____
 Income from lodge events
 Service weekends _____
 Fellowships _____
 Banquet _____
 Others _____

Money-earning projects (list) _____
 Other (list) _____

Total receipts \$ _____

Expenditures

Lodge charter fee _____
 Camp promotion _____
 Unit elections _____
 Ceremonial literature _____
 Ceremonial costumes _____
 Bulletin _____
 Lodge events _____
 Service weekends _____
 Fellowships _____
 Banquet _____
 Others _____

FOS contribution _____
 Gifts in kind to camp/service center _____
 Money-earning projects (list) _____
 Lodge emblems _____
 OA accessories _____
 Mailing _____
 Office supplies & stationery _____
 Lodge Chief expenses to
 Council of Chiefs meetings _____
 Others (list) _____
 Carry forward to 20____ _____

Total expenditures \$ _____

LODGE MONEY-EARNING APPLICATION

Date _____

Please submit this application to the local council office well in advance of the proposed date of the money-earning project. Read "Ten Guides to Lodge Money-Earning Projects" which will help answer the questions below.

Council name _____ **Council No.** _____

Lodge name _____

This lodge submits the following plan for its money-earning project and requests permission to carry it out.

1. What is your lodge's money-earning plan? _____

2. About how much money does the lodge expect to earn from this project? _____
3. How will the money earned be used? _____

4. Has the lodge executive committee given full approval for this plan? __Yes __No
5. What are the proposed money-earning project dates? _____

6. Are tickets or a product to be sold? ___ Tickets ___ Product Please specify: _____

7. Will Arrowmen be in Scout uniform while carrying out this project? __Yes __No
8. Have other Scout units been contacted to avoid overlapping their territory while working on this project?
__Yes __No
9. Is the product or service in direct conflict with that offered by local merchants? __Yes __No
10. Are there any contracts to be signed? __Yes __No If yes, by whom? Give details: _____

11. Is the lodge on the budget plan? __Yes __No How much are the lodge dues per person? \$_____
12. How much money does the lodge have in its treasury? \$_____

Signed _____
Lodge Chief Lodge Adviser Lodge Staff Adviser

| | |
|------------------------------------|-------------|
| <i>For Council Approval</i> | |
| Approved by: _____ | Date: _____ |

TEN GUIDES TO LODGE MONEY-EARNING PROJECTS

Whenever a lodge is planning a money-earning project, this checklist can serve as a guide. It will be helpful in filling out the Lodge Money-Earning Application. If the answer is “yes” to all the questions that follow, it is likely that the project conforms to Scouting standards and will be approved.

1. Have the lodge executive committee and Scout executive approved the project, including the dates and methods?

There should be a real need for earning money. The lodge should not engage in special money-earning projects merely because someone has offered an attractive plan or the treasury is low. Money needs should be based on lodge program commitments for the current year. It's good to remember that individual Arrowmen are also expected to earn their own way for most lodge and Scout activities.

2. Do the plan and dates avoid competition with money-raising programs and policies of the BSA local council and the United Way?

Clear the money-earning project and dates with the lodge adviser and lodge staff adviser.

3. Is the plan in harmony with local ordinances, free from any stigma of gambling, and consistent with the ideals and purposes of the Boy Scouts of America and the Order?

If there is any question of its suitability, drop the project and find a better one for the lodge.

4. If a commercial product is to be sold, will it be sold on its own merits and not on the basis of helping Scouting or the Order?

Teaching a young man to stand on his own feet and to earn his own way is an integral part of Scout training and should be fully supported by the Order of the Arrow.

5. If tickets are sold for any function other than a Scouting event, will Arrowmen sell them as individuals, without depending on the goodwill of Scouting to make this sale possible?

Tickets may be sold by a boy in uniform in the name of Scouting for such things as pack shows, troop breakfasts, circuses, expositions, and similar Scouting events.

6. Even when sales are confined to family and friends, will they get their money's worth from any product they purchase, function they attend, or services they receive from the lodge?

Here again is the principle of value received – a sale standing on its own merit – so that the recipients are not in any way subsidizing either Scouting or the Order. Scouts must learn to pay their own way and to honestly earn their money to do it. No one is permitted to capitalize on a Scouting connection or induce sympathy as a substitute for a worthy product or service.

7. If a project is planned for a particular area, are the rights of other Scouting units in the same neighborhood respected?

It's a courtesy to check with neighboring units to see that they aren't covering the territory.

8. Is it reasonably certain that people who need work or business will not lose it as a result of the lodge's plan?

The lodge should neither sell nor offer services if doing so will damage someone's livelihood. If possible, check with people who may be affected.

9. Will the plan protect the name and goodwill of the Boy Scouts of America and the Order, and prevent it from being capitalized upon by promoters of shows, benefits, or sales campaigns?

Because of Scouting's good reputation, customers rarely question the quality or price of a product. Unchecked, the network of Scouting units and Order of the Arrow lodges could become a beehive of commercial interest to the neglect of character building and citizenship training.

10. If any contracts are to be signed by the lodge, they must first be reviewed by your Scout executive and signed by the appropriate authority specified by the Scout executive.

Before any person in the lodge signs a contract, he must make sure the venture is legitimate and worthy. If a contract is signed, he is personally responsible. He cannot sign on behalf of the local council or the Boy Scouts of America.

RUNNING RECORD OF INCOME AND EXPENDITURES

| | 1 DATES | 2 RECEIVED FROM/PAID TO | ENTER CHECK OR RECEIPT NUMBER | 3 INCOME | 4 EXPENDITURES | 5 BALANCE |
|----|------------|----------------------------------|--|-------------|-------------------|--------------|
| 1 | | BALANCE BROUGHT FORWARD | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
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| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | TOTALS END OF MONTH _____ 20____ | | | | |

ITEMIZED RECORD OF INCOME AND EXPENDITURES

| INCOME | | | | | EXPENDITURES | | | | | | |
|--------|------|-----------------|---|---|-------------------|----|----|----|----|----|----|
| | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | DUES | NEW MEMBER FEES | | | LODGE CHARTER FEE | | | | | | |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
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