

Columns on the Main Form
of the Quebec Financial Package

October, 2009

This document details what should go in each column on the Main Form, with a few common problems explained. It is also applicable to the paper version of the Financial Package which is available at Guide Shop. See the file “How to use the GGC Quebec Financial Package” for more information on how to use the electronic form.

NSF Cheques

A cheque from a parent for Camp which is returned NSF (Not Sufficient Funds), should still go in the Bank Deposits column and the Camp column under Revenues, but in brackets to indicate a negative amount. Any NSF cheque goes in the same column as the original cheque was deposited in as a negative amount. This balances the books as if that cheque was never deposited. If you are charged by the bank for the NSF cheque, the fee goes under Service Charges on the Expenses side. The parent, or writer of the cheque, is responsible for paying this fee. When they pay the fee, or if your bank is nice enough to waive the fee, it would go in the Service Charges Expenses column, but in brackets.

Cookies

Cookies which are used by the unit, rather than being sold, must be shown on the spreadsheet. Cookies are often eaten at camp or in the unit as a snack, or given away as gifts or publicity. When you eat five boxes at camp, that fact should be recorded as a Camp expense, rather than as a Cookie expense. Calculate how much each box costs the unit. At the moment, units are paying \$34.80 per case, so dividing by 12 boxes per case; you get \$2.90 per box. (If this amount ends up being half cents, you will have to round the amounts up or down as you enter this on your spreadsheet.) Five boxes will cost the unit \$14.50. When you write the cheque to pay for the cookies, put the full amount of the cheque written to your district (say 10 cases at \$34.80 equals \$348.00) in the Bank Cheques column, \$14.50 under the Camp column, and the remaining amount for the cookies you actually sold (\$333.50) in the Cookie column. In the same way, you will show the use of cookies in the Special Events, or Gifts, Awards & Badges, or Public Relations columns and so on, or in all of these if you have used cookies for all of these purposes.

Dates

Items on the spreadsheet should be entered in the order in which you do transactions if you can do so. It is not essential, but it will make your life (and your reviewer's) easier, especially if you are trying to find a mistake. If you only find out in November what your October interest or service charges were, simply put them after your November expenses.

Do not try to insert, move or delete entire rows or columns, as this will affect the calculations!

Expenses:

- Spring Cookies: Money paid up to the next level for cookies sold by the unit.
- Fall Cookies: Money paid up to the next level for cookies sold by the unit.
- Camp: All camp related expenses, including bus rental, site fees, animation, equipment rental, food and supplies.
- CWFF: Usually paid up to the next level around Thinking Day, this amount should be the same or greater than the CWFF amount under Revenues (i.e., all money collected specifically for the CWFF must be passed on. It may be added to, but not reduced).
- Special Events: Parties, special guests, bridging events etc., including the cost of GGC cookies you eat for these events.
- Approved Fund Raising: Expenses incurred for fundraising.
- Membership: Amount passed on to Quebec Council for Membership fees. The amount should match the amount recorded in the Revenues Membership column, and should only be used for parents who wish to pay cash. Otherwise, cheques should be made out to GGC Quebec Council.
- Program: Anything related to program work, including crafts, music or arts, tapes or books of campfire songs, twinning challenges, Thinking Day activities etc.
- Gifts, Awards, Badges: Pretty much any money you spend at Guide Shop for the unit or district. Includes badges, pins, insignia, awards, and specially ordered crests. Gifts purchased at Guide Shop or elsewhere also go here, as do cookies used as gifts.
- Supplies: Basic items like rope for knot tying, glue, paper, markers, paint etc., which will probably be used repeatedly or over several months or years.
- Member Support: Assistance to members from the unit or district.
- Bank Charges: Charges for cheques written, NSF cheques etc. Some banks will charge and then waive these fees, they need to show on your spreadsheet even though the balance is nil. Put them in the same column on your spreadsheet, the waived fee in brackets (which means a negative amount).
- Administration: photocopying, stamps, envelopes, phone calls, etc.
- Parents' and Supporters' Committees: All funds held by these committees must now be held in the district bank account. Keep them in one column each for Expenses and Revenues, and include lots of Explanatory Notes! You may find it easiest to keep a spreadsheet just for the committee, and only record the totals on your main spreadsheet.
- Public Relations: Newspaper ads, flyers printed for distribution etc. Don't forget to check with the Provincial PR Adviser. She has many ready to use items and artwork all ready to go. The cost of cookies given out as PR also goes here.
- Rent: Some schools and churches charge a rental fee. Only the Provincial Commissioner has the authority to sign contracts on behalf of any unit or district.
- Honoraria : This may include money given to a church for use of a hall or cupboard, to the Legion for Remembrance Day wreaths, the cost of cookies donated to a food bank etc.
- Other: Anything which doesn't fit in one of the above categories. Don't forget to explain what it is! If you are not using one of the other columns, you may rename it for a specific event or purpose at the top of the first Main Form. Main Form 2 and 3, the Annual Report, and Budget will automatically be changed to match.

Revenues:

- **Spring Cookies:** All money collected towards the current year's cookies. Extra ("Keep the change") goes under donations. Note the number of cases sold.
- **Fall Cookies:** All money collected towards the current year's cookies, as above.
- **Camp Fees:** Amounts collected from participants towards a camp. Campership received from a higher level would also go here.
- **CWFF:** Any money fund-raised or collected specifically for the Canadian World Friendship Fund.
- **Special Events:** Money collected to help pay for a special event (e.g., a bowling party where the girls pay part of the cost and the unit/district pays the rest).
- **Approved Fund Raising:** Remember that any fund-raising other than cookie sales requires approval from the next level (i.e., a unit needs approval from the district, district from the Quebec Council.)
- **Membership:** Amount (cash) received from parents. (Otherwise, cheques from parents should be made out to GGC Quebec Council.) The full amount of Membership fees should be passed on to Quebec Council.
- **Weekly Dues:** Dues may be collected from the girls on a weekly, monthly or yearly basis, but all would be entered here.
- **Grants and Donations:** Usually you have to apply for grants from your town/city, Member of the National Assembly, or a group or company. A request must be sent to Quebec Council before such grants can be applied for. Donations include any money donated by individuals or groups to the unit or district. (e.g., extra cookie money collected). Tax receipts may be issued only by Quebec Council for amounts over \$10.00; if a receipt is desired by the donor, the money must be sent to Provincial Council with a note explaining which unit/district is to receive the donation. The office will issue the receipt and send the money on to the unit/district.
- **Interest Income:** Shown on your bank statement. Not all bank accounts give you interest.
- **GST/QST Refund:** When paying large sums (like bus or hall rental), non-profit organizations are eligible to receive half of the tax paid back. Districts collect receipts from units, fill out the GST/QST Rebate form, print, sign and send it to Guide House with the **original** receipts before June 15 each year. (Keep a copy of the receipts for your records.) Enter your rebate in this column when you get it, which may take three to four months.
- **Parents' and Supporters' Committees:** All funds held by these committees must now be held in the district bank account. Don't forget Explanatory Notes!
- **Other:** Anything that does not fit in one of the other categories goes here. If you are not using one of the other columns, you may rename it at the top of the first Main Form to suit your needs. Main Form 2 and 3, the Annual Report, and Budget will automatically be changed to match.