



Lodge Finance Handbook

The Lodge Finance Handbook 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.



SCOUTING AMERICA™

ORDER OF THE ARROW



Scouts and their parents expect all Scouting America activities to be conducted safely. To ensure the safety of participants, Scouting America expects leaders to use the four points of **SAFE** when delivering the Scouting program.

SUPERVISION

Youth are supervised by qualified and trustworthy adults who set the example for safety.

- Accepting responsibility for the well-being and safety of youth under their care.
- Ensuring that adults are adequately trained, experienced, and skilled to lead the activity, including the ability to prevent and respond to likely problems and potential emergencies.
- Knowing and delivering the program of Scouting America with integrity.
- Using qualified instructors, guides, or safety personnel as needed to provide additional guidance.
- Maintaining engagement with participants during activities to ensure compliance with established rules and procedures.

ASSESSMENT

Activities are assessed for risks during planning. Leaders have reviewed applicable program guidance or standards and have verified the activity is not prohibited. Risk avoidance or mitigation is incorporated into the activity.

- Predetermining what guidance and standards are typically applied to the activity, including those specific to the Scouting America program.
- Planning for safe travel to and from the activity site.
- Validating the activity is age appropriate for the Scouting America program level.
- Determining whether the unit has sufficient training, resources, and experience to meet the identified standards, and if not, modifying the activity accordingly.
- Developing contingency plans for changes in weather and environment and arranging for communication with participants, parents, and emergency services.

FITNESS AND SKILL

Participants' Annual Health and Medical Records are reviewed, and leaders have confirmed that prerequisite fitness and skill levels exist for participants to take part safely.

- Confirming the activity is right for the age, maturity, and physical abilities of participants.
- Considering as risk factors temporary or chronic health conditions of participants.
- Validating minimum skill requirements identified during planning and ensuring participants stay within the limits of their abilities.
- Providing training to participants with limited skills and assessing their skills before they attempt more advanced skills.

EQUIPMENT AND ENVIRONMENT

Safe and appropriately sized equipment, courses, camps, campsites, trails, or playing fields are used properly. Leaders periodically check gear use and the environment for changing conditions that could affect safety.

- Confirming participants' clothing is appropriate for expected temperatures, sun exposure, weather events, and terrain.
- Providing equipment that is appropriately sized for participants, is in good repair, and is used properly.
- Ensuring personal and group safety equipment is available, properly fitted, and used consistently and in accordance with training.
- Reviewing the activity area for suitability during planning and immediately before use, and monitoring the area during the activity through supervision.
- Adjusting the activity for changing conditions or ending it if safety cannot be maintained.

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Lodge Finance Handbook

The *Lodge Finance Handbook* provides ideas and guidelines for

- budget building and control,
- financial operations, management, record-keeping and reporting,
- field operations,
- inventory control,
- money-earning projects, and
- the roles of lodge members related to lodge finances.

Proper management of lodge finances requires cooperation and the sharing of lodge financial documents between the lodge treasurer, lodge financial adviser, lodge adviser, lodge chief, and lodge staff adviser, and the council accounting specialist, council trading post manager, and Scout executive. Using this handbook 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 and operations. Lodge finances are managed cooperatively by both youth and adult leaders of the lodge and all the involved parties listed above need access to the lodge's finance details and financial records.

The Local Council Accounting System

All OA funds will be accounted for in the local Scouting America council "2371 Custodian Account – Order of the Arrow". The following quotation is reprinted from chapter 8, volume 4 of the *Scouting America Local Council Accounting Manual*:

"2371: Custodian Account – Order of the Arrow

This account records funds held on behalf of the Order of the Arrow. It is an established Scouting America policy that the local council acts as a banker for its local Order of the Arrow lodge. It is against Scouting America 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 accounting for various chapters, activities, etc. of the Order of the Arrow, if in use, are to be maintained by the Order of the Arrow lodge itself."

Councils use "activity accounts" to simplify accounting for council-sponsored activities. These are not custodial accounts and thus are not appropriate for use with OA funds. Per the above excerpt from the *Local Council Accounting Manual*, **funds for OA activities must be kept in the lodge's custodial account and not in council activity accounts.**

Council Records vs. Lodge Records

There is an important difference between the records (also called books or accounts) the council maintains and what the lodge should maintain. Quoting from above, the custodian account maintained by the council “records funds held on behalf of the Order of the Arrow.” The council’s records show income and expenses, but with minimal detail, often just a brief description with a transaction number, date and amount. The lodge’s records should have much more detail than the council’s records. This handbook contains more information about these records and how to maintain them. Though they are maintained separately, the balances in the council and lodge records should always match. Differences, if any, should be investigated and fixed.

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. They work closely with the council service center accounting specialist in matters relating to income, expenses, inventory and auditing. They supervise 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, they:

- Chair the lodge finance committee and supervise preparation of the annual lodge budget;
- Work closely with the lodge financial adviser and members of the lodge finance committee;
- Work with the lodge secretary and membership committee on collection of lodge dues;
- Set up (if not already done) and maintain the lodge financial records;

- Prepare financial statements for the lodge executive committee; and
- Keep 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 procedures. The financial adviser meets with the lodge treasurer, lodge chief, lodge adviser, staff adviser, and Scout executive or council accounting specialist as often as required to reconcile differences between lodge and council 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 collection;
- 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.

utive committee for approval (the [“Lodge Operating Budget Worksheet” on page 11](#) can be used for this purpose). Since this budget will probably be administered by a new set of officers, for at least a portion of the fiscal year, 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.

Each scheduled lodge or chapter event (Ordeals, Brotherhoods, service projects, fellowships, banquets, etc.) should have an event budget prepared by the event chair and the event adviser, with approval by the lodge treasurer and financial adviser. As with all Scouting America events, the goal for events is to break even, so budgets should include a contingency amount (usually 5–10% of expected expenses¹) to allow for unanticipated developments (e.g., lower than expected attendance, cost growth, last minute requirements). Promptly following the end of each event, the event chair and event adviser should prepare a financial report that compares actual income and expenses to the event budget, and provide that report to the lodge treasurer and financial adviser.

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 pro-

1. Many councils establish a contingency percentage to be used for event budgets. If a lodge wants to use a lower contingency percentage than that of the council for their event budgets, permission must be obtained from the Scout executive or lodge staff adviser.

gressing. This information should also be used during all Key 3 meetings.

Authorized Approvals

Since all expenditures eventually will be recorded in the council’s financial records, 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. The lodge may choose to adopt rules that delegate the approval of low-value expenses to certain officers and advisers.

If a lodge member plans to incur expenses by using personal funds on behalf of an event, the event chair must give approval before any item is purchased.

The process for approving expenditures may vary from council to council. In most lodges, the lodge treasurer and lodge financial adviser meet annually with the Scout executive, lodge staff adviser, lodge adviser, lodge chief, and council accounting specialist to discuss the desired methods for approvals. These should be documented to ensure that all involved in the process clearly understand these procedures and are able to follow them properly.

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 OA. 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, supplies, accessories, patches, awards, and memorabilia;
- Use of purchase orders for OA materials and equipment (copy for lodge treasurer);
- Process for ordering items from Scouting America Outfitters or from the national OA office;
- Payment of OA obligations (approvals and receipts required);
- Timing during the month when the lodge account statement will be available from the council accounting specialist;
- Time-line for processing approved expenditures;
- Process for correcting mistakes in the OA account;
- Process and lead time for requesting petty cash advances for lodge events; and
- Work and file space for the lodge (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.

Receipts should be issued for any cash received at a lodge function. Typically, this will be done through a field receipt issued by a chapter staff adviser or the lodge staff adviser. Records of all cash, checks or other income received at an event should be promptly provided to the lodge treasurer. When merchandise is sold at an event, field receipts need not be issued for each transaction, though field receipts should be issued if requested. For these sales, a single field receipt can be issued when the person who managed the sale turns

over the cash receipts for transmission to the council service center, less the value of any field receipts that were requested per the previous sentence.

Cash received at a lodge function must never be used to provide "on the spot" reimbursement for function-related expenses. Instead, receipts should be submitted using established procedures so that reimbursement can be made promptly through the council service center, and properly entered in the council's and in the lodge's records.

The lodge treasurer maintains records of expenditures by using the lodge's copies of purchase orders and other documents (lodge minutes, letters of approval, copies of invoices and receipts, etc.).

Reconciliation with the Council's Records

After the lodge treasurer has received the total income, expenditures, and balance figures from the council's accounting specialist, they should reconcile their financial records 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 lodge records with the council records, the lodge financial report can be prepared. If the records do not reconcile properly, the lodge treasurer should immediately notify the lodge financial adviser, staff adviser, and lodge adviser; if necessary, one of these advisers will contact the council accounting specialist. Details of any problems should be documented to the best of the lodge treasurer's ability. The problem will need to be investigated promptly and corrected in order to consider the month closed and to be able to complete the lodge financial report. The longer problems go unreported, the harder they will be to track down and correct.

The Inventory

Any items that the lodge purchases are considered lodge property and inventory. This may include but is not limited to supplies, ceremonial and dance outfits, awards, materials, publications, books, software, etc. All lodge inventory and property should be inventoried and accounted for twice a year. Completion of these inventories and their results should be documented and reported as part of the treasurer's next report to the lodge executive committee. 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.

The inventory of lodge material and supplies for resale should be recorded by the lodge treasurer or assistant lodge treasurer. In cooperation with the council's service center trading post manager, this information can be compared with Scouting America Outfitters invoices for quantities received and the receipt copies for quantities sold. It is important that the location of all inventory is known at all times. Lodge inventory consigned to lodge members should be documented and signed for. A receipt should be provided when any consigned materials are returned to the lodge.

Any lodge member in possession of lodge inventory should be aware that they are accountable for the inventory while in their possession and should ensure a safe place for storage of the items. Lodge members in possession of more than \$500 of lodge property should make sure that their personal insurance policy covers the inventory in the event of theft, damage or loss. Parents should also be notified when youth need to be in possession of lodge property valued over \$500 as they are the ones ultimately responsible for the safe-keeping of the property.

Chapter Finances

If a lodge has chapters, they are integral components of the lodge so chapter 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.

Record Keeping

Nowadays, most accounting records are kept electronically. The national OA committee offers OA LodgeMaster to all lodges for their record keeping needs. OALM's Finance module can be used by lodges to store their financial records and to manage their lodge finances, including developing and managing budgets. A 52-minute webinar that introduces the Finance module is available at confluence.oa-scouting.org/display/OALMLC/Webinars; view the "Finance Version 4 – An In-Depth Look" video recording from Wednesday, October 16, 2019.

Another option is to keep the lodge's records in a spreadsheet. A template for developing a lodge budget is available at oa-scouting.org/lodge-support/lodge-ideas/best-practices/budgets-made-simple. It can be modified to track transactions that can be provided by the council accounting specialist each month.

Lodges that use the OALM Finance module or a computer-based spreadsheet will not need to maintain the paper records that are discussed in "The Lodge Financial Record Book" section immediately below. However, for those new to accounting, the concepts covered will likely provide useful background information.

The Lodge Financial Record Book

The lodge financial record book is designed to provide the OA lodge with up-to-date information concerning the lodge's financial condition. The lodge treasurer sets up and maintains the lodge financial record book, typically in a loose-leaf binder. 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), [\[page 14\]](#)
- Itemized Record of Income and Expenditures (one for each month), [\[page 15\]](#), and
- Inventory of Lodge Property [\[page 16\]](#).

The blank forms provided in the forms section of this book may be locally reproduced. When this book is opened in Adobe Acrobat, the forms can be filled out within Acrobat.

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

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

Running Record of Income and Expenditures

	¹ Dates	² Received From/Paid To	³ Enter Check or Receipt #	³ Income	⁴ Expenditures	⁵ 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						
26	Totals End of	August 2006		\$ 456.00	\$ 746.35	\$ 126.85

The numbers assigned to the columns in the illustration are referenced in these 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 26 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 New Member Fees	8 Supplies	9 Activities	10 Lodge Charter Fee	11 Camp Promotion	12 Unit Election	13 Ceremonial Equipment	14 Activities	15 Supplies & Accessories	16 Other Expenditures
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											
26		90.00	61.00	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 Financial Records

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 ["Monthly Audit Report" on page 10](#):

1. Compare the balance in the council's records 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 records, 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.

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 fee due to the national service center 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 account 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 account balances, this would be an appropriate reason to consider a money-earning project.

Trading post operations: Whereas patches tend to be the most popular trading post items, 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 national OA memorabilia (sashes, pins, *OA Handbook*, etc.) available for sale through their local Scout shop. Lodges can also order these national memorabilia items through the lodge staff adviser so they can be sold through the lodge trading post at activities. In some councils, lodges may be able to arrange through the Scout shop manager for the Scout shop to sell their lodge flap patches and possibly other lodge merchandise to OA members.

Sashes are needed for Ordeal, Brotherhood and Vigil Honor ceremonies and the *OA Handbook* is needed for new brothers. When orders for these items are being planned, these needs and the needs of the lodge trading post should both be considered.

Event patches: Almost any OA event could have an event patch. Patch sales can help raise funds for various lodge needs. Order just enough patches for the expected event attendance plus a few to sell in the trading post. Otherwise, the lodge trading post could be left with patches that will not sell well, the further the event is in the past.

Event pass: Some lodges offer an annual event pass for all their events. More information is available at oa-scouting.org/lodge-support/lodge-ideas/best-practices/event-pass.

To avoid uncertainty about how much food and other consumables to order for events, make sure event pass holders know they need to register for events they want to attend, just like members who don't have an event pass.

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 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. Additional fund-raising ideas are periodically posted to the lodge best practices portal on the National OA website at oa-scouting.org/lodge-support/lodge-ideas.

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 an extraordinary financial contribution to their local council.

It is important that any money-earning projects conducted by the OA lodge are respectful of the council's money-earning projects. The lodge should never seek to create a situation where they are competing with the council for funds or attempting to acquire money from donors who are already providing financial support to the council.

Financial Support to Local Councils

One of the highest priorities of Boy Scout councils is to be fiscally sound. OA lodges have many ways by which they can support their local councils. One of the most important is financial contributions. The lodge Performance Measurement Program includes criteria regarding direct financial contributions to local councils. Mechanisms frequently used by lodges include:

- Contributing to the council Friends of Scouting (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.

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 OA. Annual lodge membership fees fund the administrative expenses of the committee. Activity fees are collected for national events such as National OA Conferences with the objective of those activities being self-financing. Funds are generated from the OA's trading post operations throughout the year and at national events. Revenue from these sources and from the OA's endowment fund support the annual programs and activities of the national committee. These activities include:

- Participation in national Scouting America events such as national jamborees;

- National OA training programs including National Leadership Seminars and Developing Youth Leadership Conferences;
- Program support to the OA's high adventure programs; and
- Preservation of OA historical memorabilia.

Monthly Audit Report

(For lodge executive committee reports by the treasurer)

	Month of _____
Balance on hand at beginning of month	_____
Total income since last report (Line 26, column 3)	_____
Total expenditures since last report (Line 26, 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 records of our lodge.

Lodge Treasurer

Lodge Financial Adviser

Lodge Operating Budget Worksheet

Lodge & Cncl. _____ Year _____

Receipts

Carried forward from	_____ (year)	_____
Member dues	_____ @ _____	_____
New member fee	_____ @ _____	_____
Sale of lodge emblems		_____
Sale of OA accessories		_____
Income from lodge and/or chapter events		_____
Service weekends	_____	
Fellowships	_____	
Banquet	_____	
Others	_____	
Money-earning projects (list)		_____
Other (list)		_____
Total receipts		_____

Expenditures

Lodge charter fee	_____ @ _____	_____
Cost of lodge emblems		_____
Cost of OA accessories		_____
Camp promotion		_____
Unit elections		_____
Ceremonial outfits		_____
Cost of lodge and/or chapter events		_____
Service weekends	_____	
Fellowships	_____	
Banquet	_____	
Others	_____	
FOS and/or endowment fund contribution		_____
Gifts in kind to camp/service center		_____
Money-earning projects (list)		_____
Mailing, office supplies & stationery		_____
Chapter needs		_____
Recognitions (e.g., Vigil Honor, Founders' Award)		_____
Lodge Chief expenses to Council of Chiefs meetings		_____
Others (list)		_____
Carry forward to	_____ (year)	_____
Total expenditures		_____

Lodge Money-Earning Application

Date _____

Please submit this application to the local council service center 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.

Lodge & Council _____

This lodge submits this plan for its money-earning project and requests permission to carry it out:

1. What is the 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 neighboring councils and lodges 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. Does the lodge have a budget? ☐ Yes ☐ No
12. How much are the lodge dues per person? _____
13. How much money does the lodge have in its treasury? _____

Signed

Lodge Chief

Lodge Adviser

Lodge Staff Adviser

For Council Approvals	
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 Scouting America local council and, if applicable, the relevant United Way chapter(s)?

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 Scouting America and the Order of the Arrow?

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 OA?

Teaching a young person to stand on their own feet and to earn their own way is an integral part of Scout training and should be fully supported by the OA.

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 Scout 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 OA. 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 neighboring councils and lodges respected?

It's a courtesy to check with neighboring councils and lodges 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 Scouting America and the OA, 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 OA 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 for the project, they must first be reviewed by your Scout executive and signed by the appropriate authority specified by the Scout executive.

Because the lodge is part of the council, any contracts must be signed by a specified Scouting America professional or other approved signatory. The person who signs a contract must make sure the venture is legitimate and worthy. If somebody other than an approved signatory signs a contract, he or she is personally responsible for payment, and cannot sign on behalf of the local council or Scouting America.

Running Record of Income and Expenditures

	¹ Dates	² Received From/Paid To	³ Enter Check or Receipt #	³ Income	⁴ Expenditures	⁵ Balance
1		Balance Brought Forward				
2						
3						
4						
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22						
23						
24						
25						
26	Totals End of	20				

Itemized Record of Income and Expenditures

Income					Expenditures						
	⁶ Dues	⁷ New Member Fees	⁸ Supplies	⁹ Activities	¹⁰ Lodge Charter Fee	¹¹ Camp Promotion	¹² Unit Election	¹³ Ceremonial Equipment	¹⁴ Activities	¹⁵ Supplies & Accessories	¹⁶ Other Expenditures
1											
2											
3											
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Inventory of Lodge Property

[illegible]



SCOUTING AMERICA
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