



Pack Committee Challenge





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INTRODUCTION

This position-specific course for Cub Scout pack committee members is intended to provide members with the basic information they need to support a pack and conduct a successful pack program. This course is conducted based on the five parts of a typical pack committee meeting and is best when delivered at one time to all members of the pack's committee and, if possible, the Cubmaster and assistant Cubmaster.



The purpose of the *Pack Committee Challenge* is to familiarize pack committee members with the various responsibilities of the individual members of the committee as well as the committee as a whole. The goal is to help each pack committee work as a team to improve the Scouting experience for adult and youth members. The training can be facilitated by unit, district, or council trainers. The total time necessary is about two and a half hours.

When the training is complete, the training code C60 (Pack Committee Member Position-Specific) can be entered into the leader's training record. Pack committee members who complete this training and Youth Protection training are considered "trained." In addition to this course, pack trainers should complete *Fundamentals of Training* to be considered "trained."



Unless specified, this syllabus is not designed or intended to be read verbatim. Trainers should be familiar with the content and be able to present it without reading. Experienced trainers can use their own words but must be sure to cover the content and meet the objectives of the sessions.



One of the keys to success is that the trainers observe the participants during the sessions—especially during the hands-on phases—to be sure the participants are engaged and learn the topic before moving on.

Materials List

For Display

- Sample pack calendar
- A council and/or district calendar
- Family Talent Survey Sheet
- Scout Leader Uniform Inspection Sheet
- Age-Appropriate Guidelines for Scouting Activities
- Den Advancement Report
- Den Leader Training Award progress record
- Cubmaster's Key progress record
- *Boys' Life* subscription forms
- Copies of *Scouting* and *Boys' Life* magazines

For Participants

- Local resources list
- Scouter's Training Award for Cub Scouters progress records
- Unit Money-Earning Application
- Handouts from appendix

For Trainers

- *Cub Scout Leader Book*
- *Group Meeting Sparklers*
- Cub Scouting posters (can be homemade with oaths, laws, motto, purposes, etc.)
- Flip chart or whiteboard (with pens)
- A copy of the Annual Program Planning PowerPoint presentation found on www.Scouting.org/CubScouts in the "Pack Committee" section.

Preparation for the Course

If possible, decorate the room with Cub Scouting posters. These posters will provide additional information for the participants to read.

Have a gathering exercise available for the participants during check-in. This is important because it is fun, and it models part of a successful Cub Scout program

WELCOME AND GATHERING TIME

Time

30 minutes

Objectives

At the end of this activity, participants will be able to:

- Model an effective gathering time activity.
- Build excitement among the participants for their role as a pack committee member.

Resources/Materials

- *Group Meeting Sparklers*
- Any materials needed for the chosen activity
- Place markers/name tents
- Nametags (optional)

Preparation

Be ready for any participants to arrive 30 minutes before the scheduled start time of the training.

Provide any instructions needed for the participants and the intended outcome of the chosen gathering activity. Trainers should be prepared to engage with participants as they arrive. Note that while a personal greeting is important for a training event, it is no less important for any Scouting event, including a committee meeting.

Delivery Method

Ice breaker

Activity

Early arrivals will do the gathering time activity the training staff has prepared.

EVALUATE THE PREVIOUS MONTH

Time

35 minutes

Objectives

At the end of this activity, participants will be able to:

- Explain how the Cub Scouting program is delivered and organized.
- Identify the responsibilities of the committee positions.

Resources/Materials

- Cut-up position descriptions and titles, one for each small group (appendix)
- Pack Committee Positions handout (appendix)
- Aims of Scouting and Purposes and Methods of Cub Scouting (appendix)
- Pack Organization Chart handout (appendix)

Delivery Methods

Guided discussion and game

Note: Before the course, make one copy of the Pack Committee Position Game Titles and Descriptions from the appendix for each small group (three or four people), and cut them apart into individual strips.

Introduction

Welcome all participants and thank them for taking the time to learn more about their role as a Cub Scout pack committee member. While committee members may not have direct contact with the boys, their contribution to the pack is essential to the success of the pack.

Just as there are recommended agendas for pack meetings and den meetings to ensure the boys have a memorable and worthwhile experience, committee meetings can also benefit from a set structure, especially when combined with the monthly pack leaders' meeting.

Tell them that the format for this training will follow the five parts of a typical pack committee meeting:

- Evaluate the Previous Month
- Finalize the Current Month
- Planning Ahead
- Unit Leader Enhancements
- Social Time and Fellowship

Pack Overview

To understand the role of the pack committee, it is important that new leaders understand how the Cub Scout program is delivered and organized. Highlight the following to the participants in your own words.

Delivering the Cub Scout Program

The Cub Scout program can be extremely rewarding for the boys in the program and their adult leaders. At the same time, it can be challenging, especially for new leaders.

Distribute Aims of Scouting and Purposes and Methods of Cub Scouting. Say that every Cub Scouting activity should help fulfill one of these purposes. When considering a new activity, leaders should ask which purpose or purposes it supports.

Part of the inherent strength of the Cub Scout program is its organization. At its most basic, Cub Scouting consists of:

- **A boy**—The individual boy is the basic building block for Cub Scouting and is its most important element. It is only when each boy's character, citizenship, and fitness are enhanced that the program is successful.
- **A den**—Each boy belongs to a den of similarly aged boys. The den is the boy's Cub Scout family where he learns cooperation and team building, and finds support and encouragement.
- **A leader**—Adult leadership is critical to achieving the purposes and aims of Scouting. By example, organized presentations, and one-on-one coaching, the boy learns the value and importance of adult interaction.
- **A pack**—Each den is part of a larger group of boys of different ages and experience levels in Cub Scouting. The pack provides resources for enhanced activities, opportunities for leadership, and a platform for recognition.

While there are other parts of the Cub Scouting organization (districts, councils, etc.) that are important administratively and support adult leaders, they are more or less transparent to the boy in Cub Scouting.

The Chartered Organization

Every Cub Scout pack, Boy Scout troop, Varsity Scout team, Sea Scout ship, and Venturing crew belongs to a community organization with interests similar to those of the BSA. This organization, which might be a religious organization, school, or community group, is chartered by the BSA to use the Scouting program. This chartered organization provides a suitable meeting place, adult leadership, supervision, and opportunities for a healthy Scouting life for the youth under its care.

A member of the organization, the chartered organization representative, acts as liaison between the pack and the organization. The chartered organization representative may be a member of the pack committee.

The Cub Scout Pack

The Scouting unit that conducts Cub Scouting for the chartered organization is called a pack. The pack is a group made up of several dens—Tiger, Wolf, Bear, and Webelos Scout dens.

While dens usually meet weekly, most packs meet once a month, usually in a room provided by the chartered organization. The pack meeting is the pinnacle of the month's den meetings and provides a place for dens to showcase their skills and projects. It also provides opportunities for parents and families to be involved with their boys, and it is a chance to recognize boys, parents, and leaders.

The Pack Committee

A pack committee must consist of at least three members, although most committees are larger. With a committee of three, members must assume responsibility for more areas of service than with a committee of seven or more.

Point out that while each pack divides up the work a little differently based on the number and talents of the adults who volunteer, understanding the BSA's model for a pack committee and striving to fill all of the positions make for the healthiest pack.

The Pack Key 3

Explain that the unit Key 3 is a fairly new concept to the BSA and is a critical component to the success of the pack. The pack Key 3 consists of the team committee chair, the Cubmaster, and the chartered organization representative. The unit commissioner serves as an advisor to the Key 3. This group meets once a month to discuss the pack, its challenges, coming events, and progress toward completing their action plan and Journey to Excellence goals just like any other Scouting Key 3. It is a time for the Key 3 to learn how to spot early warning signs and work together toward continued pack success. The unit commissioner meets with them to support their efforts, to help with problem solving, and to keep the pack moving in sync with the district and council calendars.

Activity

Divide participants into small groups of three or four.

Hand out the slips of paper with the descriptions of the pack committee positions—one per small group (you will need to have cut these up in advance). Have each group organize them so that each position description is matched up with a title.

Note: Do not distribute the Pack Committee Position Responsibilities and Pack Organization Chart handouts until after this exercise.

Distribute the handouts and let the groups check their answers.

Have each small group choose one position and highlight the most important responsibilities of that position.

Ask the group how the pack is healthier when that position is filled.

Summary

Help the group understand that the strongest pack committee is one that has individual members assigned to such areas as record keeping and correspondence, finances, advancement, training, public relations, and membership and registration. These committee members will be called on to assist, make reports, and provide information at committee meetings.

During this part of the committee meeting (and/or pack planning meeting), den leaders will be asked to report on last month's activities, attendance, and advancement. The Cubmaster will review the pack activities and everyone will suggest ways to improve.

FINALIZE THE CURRENT MONTH

Time

35 minutes

Objectives

At the end of this activity, participants will be able to:

- Explain how a pack budget is created.
- Relate the importance of a pack budget to the success of the pack.

Resources/Materials

- *Cub Scout Leader Book*
- Handout: Unit Money-Earning Application (www.Scouting.org)
- Fiscal Policies and Procedures for BSA Units (appendix)

Delivery Method

Guided discussion

Introduction

The second part of the meeting is when the final preparations for the current month's pack and den activities are finalized. The Cubmaster will confirm assignments for the pack meeting and den leaders will turn in advancement reports to the person on the committee responsible for procuring the awards. Activities and awards require money, and proper budgeting and record keeping are critical.

Planning Your Pack's Annual Program Budget

Another important function of the pack committee is to ensure the pack will have the necessary financial resources to pay for all the exciting activities and programs the committee has planned for the year.

Successful packs use a unit budget plan. When adopting a unit budget plan, a pack committee implements the elements of a complete annual Cub Scouting program for youth, commits as a unit to incorporate these elements, and then provides adequate funding for them.

Even more, it commits to implementing the plan with the entire pack—Cub Scouts, leaders, and families—by raising enough dollars to fund the program. The result is a well-managed, well-financed unit.

The steps to planning your pack's annual budget are: (Write the steps on the board.)

- Plan the pack's complete annual program.
- Develop a budget that includes enough income to achieve the program.

- Identify all sources of income (den dues and any traditional pack activities), and then determine the amount of product sale and the sales goal per youth member that will be needed to reach the income goal.
- Gain commitments from parents, leaders, and all Cub Scouts.

Activity

Ask participants to get with a partner and take a few minutes to write down the expenses they think need to be covered in an annual budget.

Solicit answers from the group, making sure the following items are included.

Basic Expenses

- **Registration Fees.** Part of joining the BSA is the required annual registration fee. This is true for youth and adult members.
- **Unit Liability Insurance Fee.** Packs are required to pay an annual unit liability insurance fee. This fee is submitted with the pack's annual charter application and helps to defray the expenses for its general liability insurance.
- **Boys' Life.** *Boys' Life* magazine, the official publication of the Boy Scouts of America, is available to all members for a discounted rate. While this is an optional expense, every boy should be encouraged to subscribe.
- **Unit Accident Insurance.** Protecting leaders and parents from financial hardship due to high medical bills from an unfortunate accident is a must for all involved in Scouting. Specific details on insurance programs are available from the local council.
- **Advancement and Recognition.** The cost of recognition and advancement needs to be factored into the budget. Every Cub Scout should earn and advance a rank and receive the patch for that rank each year. Active Webelos Scouts will earn multiple activity badges in addition to their rank advancements.
- **Activities.** Well-conceived and well-planned activities are critical to a successful annual program plan. Traditionally, such activities as Cub Scout pinewood derbies, field trips, and district or council activities are financed by the Cub Scout and his family over and above the dues program. It is suggested that the complete cost of these outings be built into the unit's budget.
- **Cub Scout Day Camp, Cub Scout Resident Camp, Family Camping.** Central to Cub Scouting is a summer camping experience. Local council opportunities abound for Cub Scouts and their families to have exciting, program-rich summer experiences.
- **Program Materials.** Each pack needs to provide certain program materials. Depending on the type of unit program, these could include den meeting supplies, a U.S. flag, pack and den flags, camping equipment, videos and books, or ceremonial props.
- **Training Expenses.** Trained leaders are key to delivering a quality and safe program. Adult and youth leader training should be considered an integral annual pack expense.
- **Full Uniforms.** Traditionally, the individual pays for the uniform, but it may be figured into

the budget as the total cost of Scouting.

- **Reserve Fund.** A reserve fund should be included for unexpected expenses. A new member's initial expenses may be met from the fund.
- **Other Expenses.** These could include a gift to the World Friendship Fund, meeting refreshments, and/or contingency funds.

Sources of Income

After participants have settled on items and activities they want in the budget, explain that the pack's entire budget must be provided for by the families, through either fundraising or other means such as dues or family participation fees. Review the following:

- **Fundraisers.** One fundraiser per year, such as selling popcorn, will help prevent having to ask families for extra money every week. It is better to figure the total cost for the complete year up front. Ideally, all income would come from den dues and one fundraising program at the beginning of the program year each fall. A spring fundraiser could be included.

Distribute the Unit Money-Earning Application.

Explain that except for council-sponsored product sales, all other money-earning projects require the submission of this form to the local council at least two weeks before the fundraiser. To ensure conformity with all Scouting standards on money earning, and to help protect the pack and leaders from potential problems, leaders should be familiar with the points listed on the back of the application. Ask participants to review.

- **Dues.** Paying your own way. This is a fundamental principle of the Boy Scouts of America. It is one of the reasons why no solicitations (requests for contributions from individuals or the community) are permitted by Cub Scout packs.

Young people in Scouting are taught early on that if they want something in life, they need to earn it. The finance plan of any pack should include participation by a Cub Scout in a regular dues plan.

- **Chartered Organization.** In some cases the pack's chartered organization may provide a portion of the pack budget.

Fiscal Responsibility

Distribute Fiscal Policies and Procedures for BSA Units from the appendix. Share that it is possible for some packs to acquire significant funds in the course of a year, and it is important that the pack committee operate in a fiscally responsible way. Encourage the participants to review this document and keep it handy.

Summary

The pack's program calendar and budget information needs to be communicated regularly to families, especially at the start of the program year. By sharing the pack's program plans and budgetary needs, you can help newly recruited Cub Scouts and their parents gain a greater understanding of just what fun is waiting for them during the pack's entire program year.

PLANNING AHEAD

Time

30 minutes

Objectives

At the end of this activity, participants will be able to:

- Explain the importance of annual planning.
- List the steps required to plan a full year of fun activities and adventures.
- Recognize the need to finalize plans as events approach.
- Articulate ways to share the annual plan with pack families.

Resources/Materials

- Handout: Annual Program Planning (appendix)
- Handout: Pack Activities (appendix)

Delivery Method

Small-group discussion

Introduction

One of the most important functions of the pack committee relates to planning the pack program.

This portion of the committee meeting is when pack leaders and committee members look one to three months ahead to ensure upcoming pack events are on schedule and next month's activities are fine-tuned. Mention that although additional events may be suggested, the schedule for the year should already be set.

As part of the monthly pack committee meeting, upcoming events and pack meeting plans are fine-tuned.

Pack Program Planning

Explain that there are two types of program planning that are critically important to the overall success of the Cub Scout pack: annual and monthly.

An annual pack program planning meeting should be held after the local school calendars are made available and before you start the fall recruiting process. At this meeting, the major pack activities are determined and dates set.

Activity 1

Divide the participants into groups of three. Tell participants that there are six steps to the annual pack program planning process.

Distribute the Annual Program Planning handout. Assign each group one of the steps. Ask them to review and be ready to share with the rest of the class.

Note: If you do not have enough participants to break into six groups, assign each small group additional steps.

Review the following steps for understanding:

Step 1: Create the pack's master calendar.

Step 2: Review what the pack did last year.

Step 3: Brainstorm activities.

Step 4: Assign the person who will be responsible for each event.

Step 5: Put that calendar in writing and distribute.

Step 6: Review the plan each month.

Communication of the annual plan is essential to the success of the plan. Today's busy families need plenty of advance notice to fit the activities into their calendars.

Ask participants how their pack communicates with families. Help them realize that many methods must be used to reach all of their families, including social media, email, written newsletters, and handouts at meetings, events, and other activities.

Point out that the BSA provides resources to assist packs with their planning. Pack annual program planning materials are available at www.Scouting.org/CubScouts in the "Pack Committee" section. Included is a narrated PowerPoint presentation, taking the pack step-by-step through the planning process. Show a portion of the presentation if time and resources permit.

Activity 2

Ask participants why their families signed up to join Cub Scouting. Many of the reasons will relate to having fun, being active, and experiencing new things.

Distribute the Pack Activities handout (see appendix) and quickly go over some of them. Ask participants for other activity ideas unique to their pack.

Recap by saying that some of the best things about Cub Scouting are the activities you get to do; Cub Scouting means "doing." There are many tried-and-true activities, but packs can also use their imagination and resources to come up with new ones. Encourage them to consult the *Guide to Safe Scouting* and Age-Appropriate Guidelines for Scouting Activities.

UNIT LEADER ENHANCEMENTS

Time

15 minutes

Objectives

At the end of this activity, participants will be able to:

- Recognize the benefits of unit leadership enhancements.
- Identify the types of additional training available to adult leaders.
- Describe how to recruit.

Resources/Materials

- Several copies (one for each three or four participants) of the “Unit Leader Enhancements” section from the appendix of the *Cub Scout Leader Book*

Delivery Method

Guided discussion

Introduction

Learning is a continuous process and Cub Scouting is no exception. Anytime you have all adult leaders together is a potential learning opportunity.

Monthly training is built into the committee meeting to ensure that pack leaders take part in the learning process.

Youth Protection

Read the following italicized paragraphs VERBATIM to the participants.

The Boy Scouts of America places the greatest importance on providing the most secure environment possible for our youth members. To maintain a safe environment for the boys, the BSA has developed numerous procedural and leadership selection policies, reinforces the Youth Protection message with regular, high-quality training, and provides parents and leaders with numerous online and print resources aimed at the different Youth Protection needs of the Cub Scouting, Boy Scouting, and Venturing programs.

The BSA requires Youth Protection training for all registered volunteers. All new leaders are required to complete Youth Protection training. To take the training online, go to [MyScouting.org](https://www.myscouting.org) and establish an account using the member number you received when you registered for BSA membership. If you take the training online before you obtain a member number, be sure to return to MyScouting and enter your number for training credit. Your BSA local council also provides training on a regular basis if you cannot take it online. For more information, refer to the back of the BSA adult membership application.

Youth Protection training must be taken every two years. If a volunteer does not meet the BSA's Youth Protection training requirement at the time of charter renewal, the volunteer will not be reregistered. We encourage all adults—including all parents—to take the BSA's Youth Protection training.

To find out more about the Youth Protection policies of the Boy Scouts of America and how to help Scouting keep families safe, see the Parent's Guide in any of the Cub Scouting or Boy Scouting handbooks, or go to www.Scouting.org/training and click on the Youth Protection link.

Urge the participants and all leaders in the unit to take Youth Protection training as soon as possible if they have not done so already.

Unit Leadership Enhancements

Inform participants that unit leadership enhancements are short training discussions intended to help better equip pack leaders to conduct a quality Cub Scout program. Conducting these enhancements should result in immediate improvement in the area discussed.

Each month the designated leader, such as the pack trainer, uses one of the unit leadership enhancement outlines to lead a discussion with the other leaders. The committee then conducts the associated exercise and follows through with the action plan developed.

Before the meeting ends, choose the topic and designate the leader for the next month's meeting. All leaders should have input on the choice. All leaders then read the preparation assignment prior to coming to the next meeting. In some cases, a topic is more appropriate for discussion at a particular time of the year, so review them all before deciding. There are 15 topics:

Advancement	Annual Program Planning
Character Development	Cub Scout Camping
Family Involvement	Leadership Training
Membership	National Awards
Pack Budget Plan	Pack Committee
Pack Meetings	Planning Special Events
Policies of the BSA	Program Evaluation
Youth Protection	

Activity

Distribute one unit leadership enhancement to each small group (three or four participants).

Give the groups five minutes to review their handouts.

Time will probably not allow for all groups to present their leadership enhancement, but have at least one small group lead everyone in a discussion.

Training Opportunities

Point out to the participants that unit leadership enhancements do not replace, but complement, the more formal leader training, as well as roundtables, pow wow, university of Scouting, or other courses offered in the district or council.

Make sure that participants understand that these training experiences are a vital part of each leader's personal growth and effectiveness and should be included in his or her individual learning plan.

Provide participants with information about upcoming opportunities to experience those trainings.

Recruiting Quality Leaders

The pack and its program are enhanced when the highest quality leadership is recruited. The pack committee should recognize that new leaders must be selected when new dens are formed, or when a den leader, Cubmaster, or other leader moves away or is no longer able to serve.

Successful packs make sure their leaders are trained and equipped to handle their position, knowing that leads to leader retention. But they also do succession planning to cover the unexpected.

The BSA provides step-by-step procedures in a publication titled *Selecting Cub Scout Leadership*. A representative from the council or district can also help guide the pack committee and its chartered organization through the selection process. This representative could be a unit organizer, a unit commissioner, a member of the district committee, or a Scouting professional.

SOCIAL TIME AND FELLOWSHIP

Time

10 minutes

Objectives

At the end of this activity, participants will be able to:

- Recognize the benefits of social time for team building.
- Locate additional leader resources.
- Identify the types of recognition available to leaders.

Materials

- Locally prepared list of district and local council contacts
- Scouter's Training Award for Cub Scouting progress records
- Training completion recognition

Delivery Method

Reflection

Reflection

Point out to the participants that it is common to allow time for leaders to enjoy refreshments and fellowship. Anyone who needs to leave, however, should feel free to do so.

Ask the group to state ways the committee is strengthened by socializing. Now let's take time to reflect on today's training. What have we learned today? Why should the unit hold regular, well-planned monthly pack committee meetings? Allow participants to answer in their own words, making sure all of the following results are mentioned:

- Saves leaders time. Instead of extra phoning, meeting at the last minute, and struggling to sort out details, one meeting a month takes care of many needed details at one time.
- Encourages teamwork and is an efficient way to pool talent. When all leaders are brought together regularly, abilities and talents can be exchanged in a way that could not otherwise be achieved.
- Provides in-service training with new ideas for all leaders. Time is available for leaders to share problems and learn new techniques.
- Makes the pack strong and healthy by involving the leaders in the plans and using their help to implement the program.

Resources

Remind participants that in addition to what the council provides, the BSA provides many resources to help their committee through online training on MyScouting.org, CubCasts, www.Scouting.org/CubScouts, and written materials.

Close the Training

Ask the participants if they have any questions. Emphasize that once they leave training, they can get answers to their questions on both a district and local council level. Provide participants with a locally produced district and council contacts handout.

Recognition

Inform the participants that recognition of adults is important and that the BSA has awards for all leadership positions in Scouting. Distribute the progress record sheets for the Scouter's Training Award for Cub Scouting and encourage them to earn the award associated with their position.

Congratulate them on taking an active role in the development of boys through the fun of Cub Scouting. Present each participant with a certificate of training.

APPENDIX

AIMS OF SCOUTING AND PURPOSES AND METHODS OF CUB SCOUTING

The Cub Scouting program has 10 purposes related to the overall aims of the Boy Scouts of America: to build character, learn citizenship, and develop personal fitness.

The 10 purposes:

Character Development	Respectful Relationships
Spiritual Growth	Personal Achievement
Good Citizenship	Friendly Service
Sportsmanship and Fitness	Fun and Adventure
Family Understanding	Preparation for Boy Scouts

Every Cub Scouting activity should help fulfill one of these purposes. When considering a new activity, ask which purpose or purposes it supports.

The Methods of Cub Scouting

To accomplish its purposes and achieve the overall goals of building character, learning citizenship, and developing personal fitness, Cub Scouting uses eight methods:

Living the Ideals—Cub Scouting’s values are embedded in the Cub Scout Promise, the Law of the Pack, the Cub Scout motto, and the Cub Scout sign, handshake, and salute. These practices help establish and reinforce the program’s values in boys and the leaders who guide them.

Belonging to a Den—The den—a group of six to eight boys who are about the same age—is where Cub Scouting starts. In the den, Cub Scouts develop new skills and interests, they practice sportsmanship and good citizenship, and they learn to do their best, not just for themselves but for the den as well.

Using Advancement—Recognition is important to boys. The advancement plan provides fun for the boys, gives them a sense of personal achievement as they earn badges, and strengthens family understanding as adult family members and their den leader work with boys on advancement projects.

Involving Family and Home—Whether a Cub Scout lives with two parents or one, a foster family, or other relatives, his family is an important part of Cub Scouting. Parents and adult family members provide leadership and support for Cub Scouting and help ensure that boys have a good experience in the program.

Participating in Activities—Cub Scouts participate in a huge array of activities including games, projects, skits, stunts, songs, outdoor activities, family camps, trips, and service projects. Webelos dens may have den campouts. Besides being fun, these activities offer opportunities for growth, achievement, and family involvement.

Serving Home and Neighborhood—Cub Scouting focuses on the home and neighborhood. It helps boys strengthen connections to their local communities, which in turn support the boys' growth and development.

Wearing the Uniform—Cub Scout uniforms serve a dual purpose, demonstrating membership in the group (everyone is dressed alike) and individual achievement (boys wear the badges they have earned). Wearing the uniform to meetings and activities also encourages a neat appearance, a sense of belonging, and good behavior.

Making Character Connections—Throughout the program, leaders learn to identify and use character lessons in activities so boys learn to know, commit, and practice the 12 Core Values of Cub Scouting. Character Connections are included in all of the methods of Cub Scouting and are the program themes for monthly pack meetings.

PACK COMMITTEE MEETING PLAN

Part 1: Evaluate the Previous Month

- The pack committee chair calls the meeting to order.
- The Cubmaster reviews the previous month's den and pack meeting activities and asks for comments and suggestions. This evaluation will help with planning for the upcoming month.

Part 2: Finalize the Current Month

- The Cubmaster confirms assignments for the current month's pack meeting.
- Special committees report on plans for the current month's pack meeting and/or special event.
- Committee members review MyScouting Tools reports.
- Den leaders turn in den advancement reports to the person responsible for obtaining awards for the next pack meeting.
- Den leaders turn over den dues to the pack treasurer and receive a receipt.

Part 3: Planning Ahead

- The pack committee chair leads a general discussion about the upcoming month's den and pack meetings.
- The Cubmaster comments on next month's theme and activity badges and confirms assignments concerning den participation in next month's pack meeting.
- Den leaders report on their den meeting plans for the upcoming months.
- Special committees report on plans for the upcoming pack meetings and/or special events (blue and gold, graduation, pinewood derby, etc.).
- Activity badge counselors report on projects planned for next month's activity badges.
- The pack committee chair reports on pack needs, problems, and progress.
- The pack committee completes plans such as organization of new dens, pack-troop relations, financial matters, improving family participation, etc.

Part 4: Unit Leadership Enhancements

- As part of the regular new business items at one or more monthly pack leaders' meetings, include one of the unit leadership enhancement topics.
- This is also a good time to discuss other training opportunities available and to ensure training requirements such as outdoor training required for pack activities are completed.

Part 5: Social Time and Fellowship

At the end of the pack leaders' meeting, allow time for leaders to enjoy refreshments and fellowship. (Anyone who needs to leave, however, should feel free to do so.)

PACK ACTIVITIES

Blue and Gold Banquets—Most Cub Scouts celebrate Scouting Anniversary Week in February with a “birthday party” called the blue and gold banquet. In nearly all packs, the blue and gold banquet is the highlight of the year. It brings families together for an afternoon or evening of fun and cheer. It’s often the pack meeting for February.

Cub Scout Camping—Camping takes you on exciting adventures into the natural world. You’ll learn to live with others in the out-of-doors. You’ll learn to be a good citizen of the outdoors.

- **Day Camps**—Day camp lasts for one day to five days. It’s for Tiger, Wolf, and Bear Cub Scouts and Webelos Scouts. Day camps are held during the day or early evening. Campers do not stay overnight.
- **Resident Camps**—At resident camps, Cub Scouts and Webelos Scouts camp overnight. Every year, the resident camp has a different theme and different adventures. Examples of themes are Sea Adventure, Space Adventure, Athletes, Knights, Circus Big Top, American Indian Heritage, Folklore, and the World Around Us.
- **Webelos Den Overnight Campouts**—Webelos dens go on overnight campouts. Each Webelos Scout camps with his parent or guardian. The campers learn the basics of Boy Scout camping under the direction of the Webelos den leader. Sometimes, leaders from a Boy Scout troop may join you. Webelos dens also have joint overnight campouts with a Boy Scout troop. Each Webelos Scout has a parent or guardian with him on these joint campouts, too.
- **Council-Organized Family Camps**—Family camps are overnight camps for more than one Cub Scout pack. You may hear these events called “parent-pal weekends” or “adventure weekends.” Each Cub Scout and Webelos Scout camps with a parent or guardian.
- **Pack Overnights**—Packs on their own can hold overnight campouts for the families in the pack. Cub Scouts’ brothers and sisters can go on these pack overnights. In most cases, each Scout will camp with a parent or guardian. Every young camper is responsible to a specific adult. *Stress that in order to hold a pack overnight campout, an adult trained in BALOO (Basic Adult Leader Outdoor Orientation) must plan and attend the campout.*

Cub Scout Derbies—Racing in a Cub Scout derby is great fun. You’ll get to design your racing vehicle, work with a parent to build it, and see it perform on race day. Win or lose, you’ll take pride in having done your best. When you race in a Cub Scout derby, you learn craft skills, the rules of fair play, and good sportsmanship—things you will remember all your life. The main types of derbies are the pinewood derby, raingutter regatta, space derby, and Cubmobile derby.

Outings and Field Trips—“Outing” is a big part of Scouting. Cub Scouts get out and about with many kinds of outdoor fun. Excursions and field trips provide some of the most exciting parts of Scouting. Cub Scouts enjoy many outdoor experiences as they participate in the variety of activities that can be held outside, such as field trips, hikes, nature and conservation experiences, and outdoor games. Boys enjoy visiting museums, business establishments, parks, and other attractions.

Here are some suggestions:

- **Hikes**—A hike is a journey on foot, usually with a purpose, a route, and a destination. Tiger Cub and Cub Scout dens will enjoy short hikes, and Webelos dens will have several opportunities for taking hikes related to activity badge requirements.
- **Games and Sports**—Outdoor games and sports provide opportunities for teaching boys skills of good sportsmanship, including following rules, taking turns and sharing, getting along with others, and fair play. They provide the opportunity for every Cub Scout to learn the basic skills of a sport, game, or competition while learning good sportsmanship and habits of personal fitness in an environment where participation and doing one's best are more important than winning.
- **Service Projects**—Doing service projects together is one way that Cub Scouts keep their promise “to help other people.” While a Scout should do his best to help other people every day, a group service project is a bigger way to help people. While you're giving service, you're learning to work together with others to do something that's good for your community.
- **District and Council Activities**—Your local council or district office may schedule activities in which all the packs in your area are invited to participate. Some examples are Cub Scout day camps, Scoutoramas, Scouting shows, conservation projects, outdoor Cub Scout field days, Cub Scout circuses, and district summer softball leagues.
- **District or Council Scouting Shows**—A Scouting show is a gala event held in a council or district to demonstrate to the general public the ways in which Scouting serves youth in the community. Participating in a Scouting show also helps boys and their families see that they are part of a total Scouting program.

ANNUAL PROGRAM PLANNING

Your Pack's Annual Program Plan = Satisfied Cub Scouts and Families = A Lifelong Love of Scouting!

One of the key elements of all successful packs and an indicator of a potentially successful year. Of course that would be the pack's annual program plan and planning conference.

A research project done by Eli Lilly in Indianapolis, Indiana, showed that a common element of strong packs is they all have a good annual pack program planned a year in advance that is then shared with all families in the form of a calendar. The important result of a shared annual program calendar is that your pack will attract more families, and Cub Scouts will stay for a long time.

(An aside: The other two key elements of successful packs identified in that study were training and just having the right leader to start with.)

Here is how a pack program planning conference works. A month or two before the scheduled face-to-face conference, the committee chair and Cubmaster gather the following information:

- Key school dates
- Community event dates
- Your chartered organization's dates
- Personal dates that may affect your pack's activities such as the Cubmaster's anniversary cruise
- District and council dates
- Collected Family Talent Survey sheets from all parents
- Last year's pack annual plan if you have one

To maximize the efficiency of your planning, the following people should attend the conference:

- All pack committee members
- All den leaders
- All pack/den aides and den chiefs (optional)
- Chartered organization representative
- Your unit commissioner (optional)
- Anyone else you think might be helpful, such as other parents

If you choose, you can use an electronic program planning conference guide to add some color to the process. This narrated PowerPoint presentation, which takes the pack step-by-step through the planning process, can be found at www.Scouting.org/CubScouts in the "Pack Committee" section.

The result is an annual calendar and plan that all parties agree upon.

Here's a quick rundown of the steps.

Before you start the planning process, explain to the group the importance of annual program planning, why you are doing it, and the rules for the process during this meeting.

Step 1

This part is easy. Just take the dates you collected and put them into your pack's master calendar—including den meeting dates—either on a hard copy or by plugging the information into an electronic calendar on a computer. [An electronic template can be found by clicking here.](#)

Step 2

Before you begin rounding out the master calendar with things you want to do, review what the pack did last year. You might even want to write what you come up with on a flip chart or whiteboard. Ask questions like, what events went well, and what events didn't go so well? Did we earn the National Summertime Pack Award? The Journey to Excellence Award? How did we do with den and pack attendance? Did we participate in Cub Scout day camp or family camp? Did we sell popcorn?

Feel free to ask as many questions as you want, but don't spend too much time on this, as the key issue is planning the upcoming year. Just use this research to help guide what you might want to keep, replace, or improve.

Step 3

Do some brainstorming on activities your pack might want to do in addition to den and pack meetings. This could be things such as a blue and gold banquet, pinewood derby, family picnic, first-aid training, pet show, and so on. Remember the brainstorming rule, which allows anyone to suggest anything without critique or criticism. Feedback and analysis come later, after all the ideas have been captured. Once you have a list of things your dens and pack might want to do, start prioritizing the list. Is a particular activity something for dens or the pack as a whole? Could the activity be incorporated into a den or pack meeting? And so on.

Take a vote on which activities to include on the den and pack meeting schedule, then add the activities to your calendar.

Step 4

By now, the calendar should be taking shape. It should include school and community dates, holidays, some personal conflict dates, den and pack meetings, additional den and pack activities, and district and council dates. The next step is to assign the person who will be responsible for each event, as well as den responsibilities at pack meetings. This would include names, such as "Bob Smith" will be the chair for the blue and gold banquet.

If you are really ambitious, you can even put in event details, such as “Bob will send invitation and assignments to each family by January 1,” and “By November 1, we will get confirmation from the school we can use the cafeteria.” Remember that good planning and preparation will lead to family satisfaction. Some of this might have to come after your program planning conference, if you choose activities now and have to recruit chairs later. However, if you know you will be doing some activities again, such as your blue and gold banquet, you might already have a commitment from “Bob” by the time the program planning conference happens.

Step 5

You’re almost finished. The final step is to review your annual plan to ensure you have captured everything you and your families want to do in the upcoming year. Once you feel comfortable, distribute your annual plan to each family. Remember that not everyone has an email account, so be sure your distribution reaches all families. They will feel much more a part of your pack and be able to plan their own family calendar with the pack’s calendar in hand. Sharing the annual plan with your families could be the most important step in retaining your Scouts and building tenure, so don’t shortcut this one.

Step 6

Annual program planning is an ongoing process. Review the plan each month at your pack leaders’ meeting to make sure you are still on track, to recruit chairs and other help, to participate in important meetings, or to make assignments or changes as needed.

A great pack program plan leads to a great pack and den program, which leads to Cub Scouts and their families staying and growing in Scouting.

Good luck! You are taking a big step toward being a great pack!

RESOURCES

Tools available on www.Scouting.org/CubScouts should make it easier to have up-to-date newsletters and calendars ready when you need them.

Pack calendar templates

Pack newsletter template

Pack poster templates: letter-size poster (8.5 inches x 11 inches) and tabloid-size poster (11 inches x 17 inches)

BSA—Pack Annual Program Planning Conference Guide (PPTX)

Family Talent Survey

Cub Scout Den Meeting Program

Den & Pack Meeting Resource Guide

Boys' Life Planning Calendar

Boys' Life Resources Page

Planning Your Pack's Annual Program Budget

Pack Operating Budget Worksheet

PACK COMMITTEE POSITION GAME TITLES AND DESCRIPTIONS



The direct contact between the pack and the chartered organization, and the chartered organization and the BSA local council. Responsible for recruiting the pack committee, Cubmaster, and other adult leaders. The organization's contact with the district committee and the local council. If the chartered organization has more than one unit, one representative serves them all.

Sees to it that all committee positions are filled, presides at annual planning conference and regular monthly meetings of committee, and supervises committee operations. Plans for pack charter review, membership recruiting, and formation of dens as needed. Asks the committee to assist with recommendations for Cubmaster, assistant Cubmasters, and den leaders, as needed. Seeks needed help from unit commissioner and district committee. Sees that the charter application is completed and turned in to council office before the expiration month. Supports the policies of the BSA.

Keeps notes of business meeting items needing follow-up. Maintains membership, leadership, attendance, and advancement records in the Pack Record Book and/or MyScouting Tools. Keeps an inventory of pack property. Notifies leaders of committee meetings and other activities. Keeps informed of all Cub Scouting literature and provides to den leaders to help them function effectively. Handles correspondence for the pack.

Helps the pack committee and Cubmaster establish a pack budget plan. Keeps up-to-date financial records and is responsible for the pack bank account that requires two signatures. Collects dues from den leaders for deposit in pack account. Approves all budget expenditures and pays bills by check. Guides the pack in conducting council-approved money-earning projects. Makes regular monthly reports to the pack committee and reports to the chartered organization as often as desirable on the financial condition of the pack.

Has a working knowledge of the Cub Scout advancement plan. Educates parents, guardians, and pack committee members in ways to stimulate advancement, including *Boys' Life* magazine as an aid to advancement. Promotes the use of den advancement charts and other tools to recognize and record advancement in the den. Collects den advancement reports and orders badges and insignia. Helps plan and conduct induction and advancement ceremonies. Helps build or obtain advancement equipment to make ceremonies more effective. Promotes the wearing of the uniform and proper use of the insignia.

Keeps the pack visible to the public and to the families in the pack. Invites new boys to join the pack through recruitment fliers and brochures. Identifies and promotes pack service projects in the chartered organization, school, and community. Urges pack participation in appropriate programs of the chartered organization. Keeps families informed and promotes family participation in all pack events. Promotes pack participation in Scouting Anniversary Week activities. Makes use of the news media in publicizing pack events.

Helps boys develop a love for the outdoors. Knows and carries out BSA outdoor program policy and reviews all activities to ensure unit leaders comply with BSA policies in the *Guide to Safe Scouting*. Helps plan and arrange outdoor activities, including first aid, equipment, safe transportation, necessary permits, proper training, and filing tour and activity plans. Promotes day camp and resident camp opportunities. Ensures at least one adult has completed Basic Adult Leader Outdoor Orientation (BALOO) before any pack campout. Helps the pack and dens qualify for the National Summertime Pack Award. Is aware of BSA health and safety requirements and sees that they are implemented.

Develops and carries out a plan for year-round membership growth. Follows up on Cub Scout dropouts to help return them to full, active membership. Plans, coordinates, and leads the annual charter renewal process. Helps the Cubmaster and chartered organization representative plan and conduct a formal charter presentation. Sees that all eligible boys transition to the next rank and have a smooth transition into a Boy Scout troop. Recruits former pack members to be den chiefs. Arranges for periodic uniform inspections with the unit commissioner.

In cooperation with the treasurer, supports the council's Friends of Scouting (FOS) campaign. Enrolls as a Friend of Scouting. Attends an FOS kickoff meeting. Arranges for or gives a Friends of Scouting enrollment presentation to the family members and Cub Scout leaders. Follows up until all FOS cards have been accounted for.



Chartered Organization Representative

Committee Chair

Committee Secretary

Committee Treasurer

Advancement Chair

Public Relations Chair

Outdoor Activities Chair

Membership/Reregistration Chair

Friends of Scouting (FOS) Chair

PACK COMMITTEE POSITION RESPONSIBILITIES

Pack Committee Chair

As the pack committee chair, it is your responsibility to lead the pack committee, and you are therefore responsible for the administration, oversight, and support of the pack program. The pack committee chair's role is to:

- Maintain a close relationship with the chartered organization representative and the chartered organization to cultivate harmonious relations and maintain communications.
- Confer with the Cubmaster on policy matters relating to Cub Scouting and the chartered organization.
- Supervise pack committee operation by
 - Calling and presiding at pack leaders' meetings
 - Assigning duties to committee members
 - Planning for pack charter review, roundup, and reregistration
 - Approving bills before payment by the pack treasurer
 - Conducting the annual pack program planning conference and pack leaders' meetings
- Ask the committee to assist with recommendations for Cubmaster, assistant Cubmasters, and den leaders, as needed.
- Recognize the need for more dens, and see that they are formed as needed.
- Work with the chartered organization representative to provide adequate and safe facilities for pack meetings.
- Cooperate with the Cubmaster on council-approved money-earning projects so the pack can earn money for materials and equipment.
- If the Cubmaster is unable to serve, assume active direction of the pack until a successor is recruited and registered.
- Appoint a committee member or other registered adult to be responsible for Youth Protection training.
- Develop and maintain strong pack-troop relationships, and work closely with the unit commissioner and other pack and troop leaders in bringing about a smooth transition of Webelos Scouts into the troop.
- Support the policies of the BSA.

Secretary

The secretary ensures proper records are kept within the pack. Specifically, the secretary will:

- Keep informed of all Cub Scouting literature, materials, records, and forms to help leaders function effectively. Help new den leaders access needed tools.
- Acquaint den leaders with the contents of the Pack Record Book so that they will know how to supply the information that should be recorded there.
- Maintain up-to-date information on membership, leadership, attendance, and advancement in the Pack Record Book and/or MyScouting Tools.
- Maintain an inventory of pack property.
- Handle correspondence for the pack. This may include writing letters of appreciation and requests for reservations, or ordering supplies through the local council service center.
- Keep notes on business conducted at pack leaders' meetings. Record only key items such as things needing follow-up or items for the history of the pack.
- Notify leaders of pack leaders' meetings and other activities.
- Provide den leaders with records and forms for meetings.

Treasurer

The treasurer ensures the pack's finances are sound. Specifically, the treasurer will:

- Help the pack committee and Cubmaster establish a sound financial program for the pack with a pack budget plan.
- Open or maintain a bank account in the pack's name and arrange for all transactions to be signed by any two of the following: Cubmaster, pack committee chair, secretary, or treasurer.
- Approve all budget expenditures. Check all disbursements against budget allowances, and pay bills by check. The pack committee chair should approve bills before payment.
- Collect dues from den leaders at the pack leaders' meeting, preferably in sealed den dues envelopes. Open envelopes in the presence of den leaders. Give receipts for these funds, and deposit the money in the bank account.
- Keep up-to-date financial records. Enter all income and expenditures under the proper budget item in the finance section of the Pack Record Book. Credit each Cub Scout with payment of dues. From time to time, compare the records with those of the den leaders to make sure they agree. Give leadership in developing a coordinated recordkeeping system in the pack.
- Be responsible for thrift training within the pack. Encourage each den leader to explain the pack financial plan to each boy and his family so that boys will accept responsibility for paying dues and family members will be alert to opportunities for boys to earn dues money and develop habits of thrift.

- At the request of den leaders, sympathetically counsel with a boy who does not pay dues, determine the reason, and encourage regular payment. If the boy is unable to pay, work out a plan with the Cubmaster and pack committee so that the boy can earn dues.
- Periodically report on the pack's financial condition at the monthly committee meeting and/or pack leaders' meeting. Make regular monthly reports to the pack committee at the committee meeting and/or pack leaders' meeting, and report to the chartered organization as often as desirable on the financial condition of the pack.
- Provide petty cash needed by leaders. Keep a record of expenditures.
- Guide the pack in conducting council-approved pack money-earning projects.

Advancement Chair

The advancement chair helps boys move through the ranks of Cub Scouting and transition into a Boy Scout troop. The advancement chair will:

- Have a working knowledge of the Cub Scout advancement plan.
- Help plan and conduct induction and advancement recognition ceremonies, coordinating as needed with the Webelos den leader or Scoutmaster.
- Educate parents, guardians, and pack committee members in ways to stimulate Cub Scout advancement.
- Promote the use of Cub Scout den advancement charts, MyScouting Tools Advancement Manager, and other tools to recognize and record advancement in the den.
- Collect den advancement reports at committee meeting and/or pack leaders' meetings for use when ordering badges and insignia from the local council service center.
- Promote *Boys' Life* magazine as an aid to advancement.
- Help build or obtain advancement equipment for use in making advancement ceremonies more effective.
- Promote the wearing and proper use of the uniform and insignia.

Public Relations Chair

This position keeps pack activities visible to the public, as well as to the families of the pack. Specifically, this person will:

- Identify and promote pack service projects in the chartered organization, school, and community.
- Promote family participation in all pack events.
- Urge pack participation in appropriate programs of the chartered organization.
- Suggest ways of showing interest in the chartered organization's overall program.
- Publicize and promote pack participation in Scouting Anniversary Week activities.

- Circulate Cub Scout recruiting fliers and brochures to invite boys to join. Along with the pack committee, promote new membership. Let the people in the neighborhood know that a Cub Scout pack is available.
- Consider using a monthly or quarterly pack newsletter to inform families of pack plans, guide new parents and guardians in pack policies, and create a feeling of unity among members of the pack family.
- Provide pack announcements for regular release in the official bulletins, newsletters, websites, etc., of your chartered organization.
- Make use of the news media in publicizing pack events.

Outdoor Activity Chair

This position helps the boys develop a love for the outdoors. Specifically, the outdoor activity chair will:

- Help the Cubmaster plan and arrange for outdoor activities
- Arrange for property and fire permits and tour and activity plans when required.
- Arrange for safe transportation when needed.
- Plan first aid for emergencies.
- Help Webelos den leaders plan overnight campouts. Help arrange for equipment as needed.
- Arrange for Safe Swim Defense implementation for all outings involving swimming.
- Plan outings to help the pack and dens qualify for the National Summertime Pack Award.
- Help inform parents and guardians about opportunities for family camping.
- Ensure that at least one adult has completed Basic Adult Leader Outdoor Orientation (BALOO) before any pack campout.
- Help promote day camp and resident camp opportunities.
- Be aware of BSA health and safety requirements, and see that they are implemented.
- Know and carry out BSA outdoor program policy related to Cub Scouting. Review all activities to ensure that unit leaders comply with BSA policies in the *Guide to Safe Scouting*.

Membership and Reregistration Chair

This position is essential to the health of the pack. The chair will:

- Along with the Cubmaster and pack committee, develop and carry out a plan for year-round membership growth:
 - Conduct an annual census of boys in the chartered organization for systematic recruitment.
 - Work with pack committee members to promote recruitment plans.

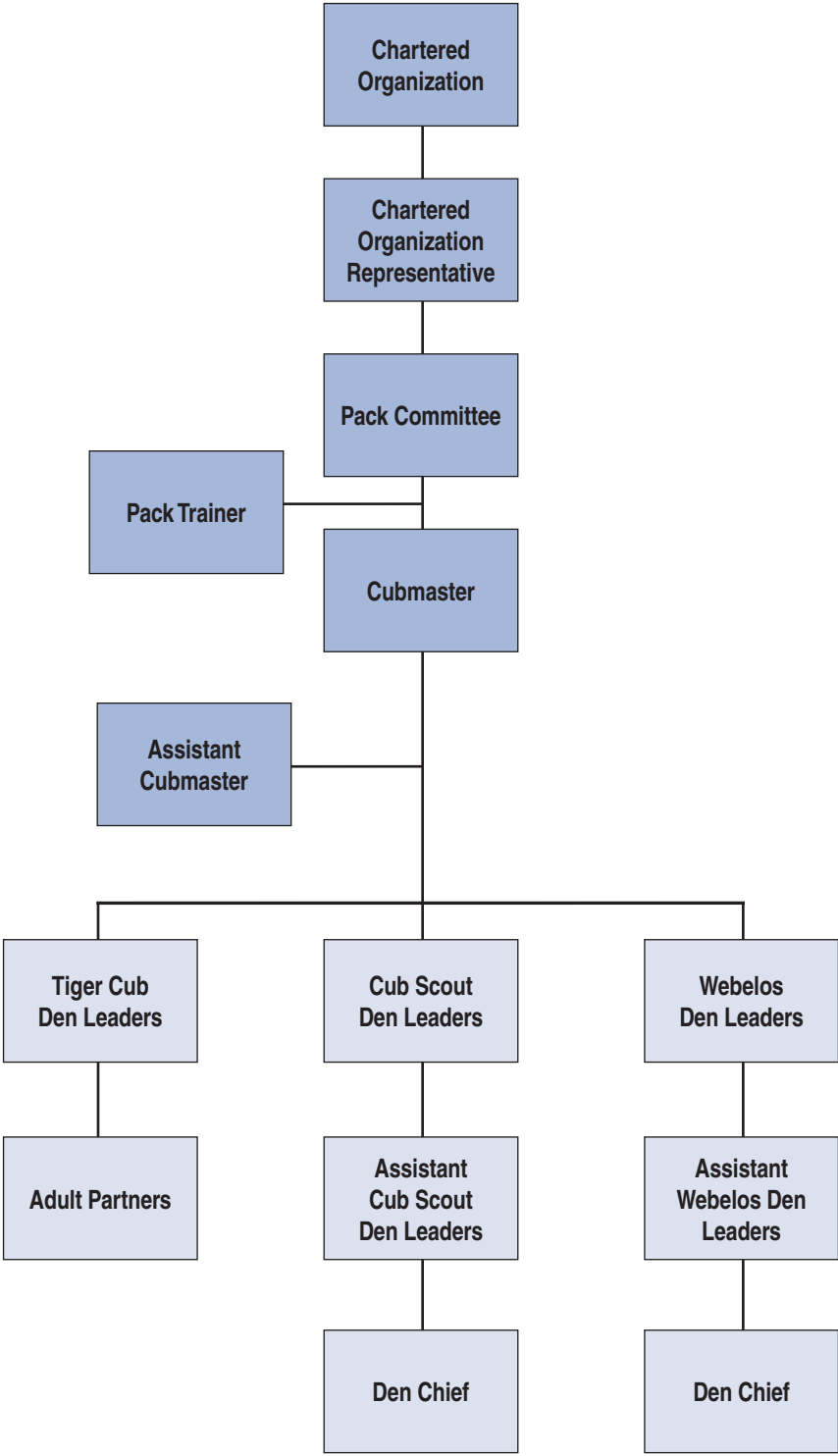
- Visit new families in their homes to facilitate recruitment.
- Follow up on Cub Scout dropouts to help return them to full, active membership.
- Plan, coordinate, and lead the annual charter renewal process:
 - Prepare registration papers and an annual report to the chartered organization. Secure signatures and registration fees for the coming year.
 - Arrange for the annual membership inventory, a uniform inspection, and the annual charter review meeting.
 - Help the Cubmaster and chartered organization representative plan and conduct the formal charter presentation.
 - With the chartered organization representative, submit a charter application and annual report to the chartered organization for approval.
- Along with the Cubmaster and pack committee, see that eligible boys transition to the next rank's den at the appropriate time, and that Webelos Scouts and parents and/or guardians have a smooth transition into a Boy Scout troop.
- Along with the Cubmaster, follow up on former pack members who are now Boy Scouts and recruit them as potential den chiefs.
- Arrange for periodic uniform inspections with the unit commissioner.

Friends of Scouting (FOS) Chair

Some councils rely heavily on units to raise Friends of Scouting (FOS) funds. The following functions are the responsibility of the FOS chair in cooperation with the treasurer:

- Build an organization to enroll family members and Cub Scout leaders in FOS.
- Enroll as a Friend of Scouting.
- For every five families in the pack, recruit one person as an enroller.
- Attend an FOS kickoff meeting.
- Enroll each enroller as a Friend of Scouting.
- Train enrollers.
- Conduct report meetings.
- Follow up until all FOS cards have been accounted for.
- Give recognition to contributors and enrollers.
- Along with the pack committee, provide public relations for FOS.

PACK ORGANIZATION CHART





FISCAL POLICIES AND PROCEDURES FOR BSA UNITS

Frequently Asked Questions

Should our unit have a checking or savings account?

Yes. Unit funds should be deposited in a checking or savings account that requires two signatures on every check or withdrawal. The unit leader could be one of the signees, but it is recommended it be a committee person. It could be that the unit leaders have a petty cash fund (with the limit set by the committee) that is accounted for with receipts each month.

Does a unit need its own tax identification number? If so, where do we get it?

All units need a tax ID number (also referred to as an “EIN”—Employer Identification Number). Units should NOT use the Social Security number of an adult leader. If they do, the IRS will attribute all banking transactions, unit purchases, etc., to that leader as an individual. Units may use the tax ID number of their chartered organization, if given permission. This may be especially useful for the unit if that organization is tax-exempt.

Most units obtain their own tax ID number by completing IRS Form SS-4. There is no fee involved. The current form and instructions are available on the IRS website (www.irs.gov). Also, the IRS now allows you to provide the information over the phone and immediately receive a unit EIN. The IRS phone number is 800-829-4933.

Who is responsible for the finances of the unit?

The unit committee is responsible for the unit’s finances. A treasurer is assigned and the committee chair should receive the bank statement for monthly reconciliation. All unit funds should pass through the bank account; this includes but is not limited to dues, money from unit fundraisers, product sales, and gifts. An exception might be registration fees that are collected as part of an organized School Night program. In this case, fees are collected by district/council representatives and are transmitted to the Scout service center.

Should our unit consider insuring our unit equipment?

Yes. It is suggested that your unit insure its equipment. Remember, the chartered organization owns the unit, and all funds used by the unit remain the responsibility of the chartered organization as long as the charter issued by the BSA remains in place. It is recommended that an inventory of the unit's equipment be given annually to the chartered organization, and needs for insurance coverage discussed at that time. Frequently, unit equipment can be added to an existing policy of the chartered organization at minimal cost.

Can our unit deposit funds with the local council?

Yes. Most councils allow units to deposit funds to their credit in the council service center, thus making it convenient for units to make purchases without sending cash. A “unit account” is established for each unit that deposits funds with the council. At a minimum—at least annually—the council should provide a detailed statement of activities of your unit account for your unit to review.

What happens to the unit funds and equipment should the unit dissolve?

In the event of the dissolution of a unit or the revocation or lapse of its charter, the unit committee shall apply unit funds and property to the payment of unit obligations and shall turn over the surplus, if any, to the local council. In the case of a chartered organization, any funds or equipment that may have been secured as property of the unit shall be held in trust by the chartered organization or the council, as may be agreed upon, pending reorganization of the unit or for the promotion of the program of the Boy Scouts of America.

When should our unit submit a BSA Unit Money-Earning Application?

For all unit fundraising. All unit money-earning projects must be approved in advance by using the BSA's Unit Money-Earning Application. Approval must be made by the chartered organization and the local council.

Is our unit considered tax-exempt by the IRS?

That depends on who charters your unit. The only time a unit can be considered “tax-exempt” is if its chartered organization is also tax-exempt and includes the unit. The BSA National Council grants a *charter* to religious organizations, service clubs, businesses, and others who want to charter a Scout unit. A unit is actually “owned” by its chartered organization. Chartered organizations vary widely in tax status.

What is IRS Form 990-N, and does our unit need to file one annually with the IRS?

Form 990-N is an abbreviated filing for small tax-exempt organizations with annual gross receipts of \$50,000 or less. The BSA national office consulted with the IRS and outside counsel about whether this filing requirement applies to Scouting units. In their opinion, most Scout units **do not** have to file Form 990-N. **For most units, no filing is required.** The only exception is for the very small number of units that have filed for separate, federal tax-exempt status under Section 501(c) (3) of the Internal Revenue Code. Those units must file either Form 990-N (if their annual gross receipts were \$50,000 or less) or the more detailed Form 990 or 990EZ (if annual gross receipts were more than \$50,000).

Can our unit be covered under the BSA's group exemption?

No. The IRS allows only local councils (and council trust funds) to be included under the BSA group exemption. Scout units cannot be included under the BSA group exemption because they “belong” to their chartered organization. *(Note: Tax issues for Girl Scout troops are handled differently by the IRS because of how Girl Scout cookie sales are structured.)*

IRS Form SS-4 asks for a “GEN.” What is that, and do we have one?

The “GEN” is the Group Exemption Number for the BSA. As discussed, only councils are covered under the BSA group exemption. Units cannot use this number. However, once your unit receives an EIN, the unit may still qualify for a number of state and sales tax exemptions as a nonprofit organization under your state laws. Check with your state; this varies widely across the country.

A volunteer suggested that our unit apply for its own tax-exempt status. Can we?

Units should not incorporate or apply for their own tax-exempt status. For one thing, units are not legal entities. Even if they were, this is an expensive and time-consuming process. Units are only permitted to raise funds through approved unit money-earning projects. Units could lose their charter if they tried to get their own tax-exempt status and solicit tax-deductible gifts.

We can't solicit gifts for our unit?

No. Simply put, units are not permitted to solicit any gifts. Both the Charter and Bylaws and the Rules and Regulations of the BSA make this very clear; only local councils may solicit individuals, corporations, United Way chapters, or foundations for gifts in support of Scouting. Units, unit leaders, and youth members may not solicit gifts in the name of Scouting or in support of unit needs and activities (except in unusual circumstances where the unit has received permission to do so from the local council). Units are also prohibited from soliciting gifts on their websites.

Does that mean people can't make gifts to our troop?

Units are not supposed to solicit gifts, but they can receive gifts. Anyone can contribute to a unit—and many donors don't need or care about charitable deductions. Obviously, defining a “solicited gift” is not always easy. But we rely on our unit leaders to set good examples and honor the intent and spirit of these important guidelines. We know it's hard to stop people from being generous, especially toward Scouting.

Can gifts go to the local council to benefit our unit, then “pass through” the council to us?

No. Your unit “belongs” to your chartered organization, not to your local council. IRS guidelines prohibit any charity from accepting gifts that are “passed through” to a person or unrelated entity. A council could accept a gift in the name of your unit and hold it in a unit account. The unit could then “draw down” on the account for camp fees, uniform and supply needs, etc. (This is how colleges handle student scholarships.) But be sure to first ask your local council if it has the staff and time to do this. This is entirely the council's decision. A council accepting a gift in the name of the unit does not necessarily extend tax benefits to the donor.

My local company has employee volunteerism grants and will contribute to charities where I volunteer my time. Can these gifts go to our unit?

Employee incentive awards and volunteerism grants usually cannot go to a unit due to the company's giving restrictions. Corporate donations often can go only to charities that are "501(c)(3) charities," and many units are not chartered by tax-exempt charities. Also, many companies won't make gifts to religious organizations. If a unit is "tax-exempt," it's often because it's chartered to a church, synagogue, etc., so it couldn't receive corporate funds either. Of course, corporate awards and grants may go to any local council for use at the discretion of the council.

Can my unit credit amounts from fundraising to an individual toward their expenses?

No. The IRS has stated that crediting fundraising amounts constitutes private benefit. However, the unit could use the funds (all or a percentage) raised to reduce or eliminate dues and various registration fees, purchase uniforms and Scouting books, and purchase camping equipment. The unit could also use its funds to provide assistance to individual Scouts in cases of financial hardship.

Are purchases by my unit exempt from sales and use tax?

State and local laws vary widely on this topic. The unit may qualify for a number of state and sales tax exemptions as a nonprofit organization under your state laws. Check with the state where you are making the purchase; this varies widely across the country. In some cases, the council may be issued certificates of sales tax exemption; others require only that verbal verification be made to the merchant at the time of purchase that the purchases will be used to benefit the programs of Scouting, while still others allow no exemptions for any not-for-profits.

Questions? Need more information?

Please contact your local council.

**THANK YOU FOR ALL YOU DO FOR SCOUTING
AND THE YOUTH IN YOUR COMMUNITY.**

Prepared. For Life.®