

North Star District
Income and Revenue Guidelines

Revised January 2011

- Each event director should receive the event budget from the Council (via the District Executive) and should begin working from this budget 60 days prior to the event.
- The District Executive, at the request of event leader, can obtain a cash advance so the leader has funds to pay for approved up-front expenses. Such a request must be submitted to the district executive for processing 45 days before the event, as this allows sufficient time to go through the Council accounting approval process and be useful prior to the event.
- The District is a part of the Council which is exempt from paying any sales tax. Do not pay sales tax for event expenses. The district executive can provide Sales Tax Exemption forms to use when making purchases.
- Attendees who pay cash at events should be given a SHAC field receipt (provided to event staff by the District Executive). Checks may be receipted or not.
- Expenses must always be kept separate from income. Under no circumstances may expenses for events be paid or reimbursed from revenues from that event.
- Receipts for expenses for a District event should be turned into the District Executive for reimbursement as soon as possible after the event. This helps everybody to be ready to tackle the next event with full focus and insures prompt reimbursement to volunteers.
- If a cash advance has been given then receipts should be submitted to the District Executive to clear up that advance within 7 days following the event, alongside any remaining cash or a request for reimbursement for any excess expenses.
- Revenue (income) from events should be given to the District Executive as soon as possible. The District Executive will provide a written field receipt for such a transaction. Revenue should be submitted with the most accurate attendance count possible. For example: 210 cubs at \$5 each = \$1,050.00.
- Please do not purchase personal items on the same receipts as tax-exempt items. This will help avoid confusion when double-checking amounts, and it will help avoid the perception of improper use of the tax-exempt status.