



# Records Ops – Pathfinder Accounting

## **Source Material – TLT Director’s Guide, Records Operations, Accounting #1, 2**

1. Develop a basic understanding of a debit/credit accounting system and assist the club treasurer with the financial records. Assist each month in the processes of monitoring the Pathfinder club yearly budget and preparing monthly reports for the club director and church board.
2. Develop or continue a working relationship with the church treasurer. Learn the cash flow and accounting processes of how money flows from the Pathfinder parent, through the club, to the church treasurer, and on, when paying for conference events, uniform items and Pathfinder resources.

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## **Students**

Students attending this workshop have been TLTs for at least 2 years and possibly been actively involved with Junior Pathfinders for 4-6 years. They have more than likely already taken Personal Finance classes in school and have a basic understanding of how to balance a checkbook. It is imperative that this workshop be interactive and relevant to the teens’ interests.

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## **Purpose & Goals of Workshop**

The goal is to have TLTs work together with the Convention Treasurer. They will collect the Convention Fees and Uniform money, and write receipts with the Convention Treasurer. Then they will enter information from the receipts they have written into their Ledger Booklets and balance their transactions.

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## **Ideas for Workshop activities:**

- Discuss how cash flows from the Pathfinder parent, through the Pathfinder Club, to the Church Treasurer, and then on to the Conference Pathfinder office for payments when paying for conference registration fees or purchasing Uniform or Pathfinder Store items.
- Explain and show the difference between a debit transaction and a credit transaction.
- Provide a ledger booklet and have TLTs enter their receipt details from their receipt booklet into the Income and Expenses pages. Then have them carry the balances forward.
- Discuss mistakes and how to make corrections on receipts and in ledgers.
- Show Excel demo of electronic ledgers.

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## **Ideas for Convention activities:**

- TLTs work closely with the Convention Treasurer to enter information from the receipts they have written into their Ledger Booklets and balance their transactions. These will be turned over to the Convention Treasurer at the end of the convention.

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## **Additional Resources:**