RETENTION OF BSA RECORDS

RESOLUTION
Admin-22720-A

The Rainbow Council will adopt and enforce the National Councils policy on record retention. See below

Official records of the Boy Scouts of America shall be retained in the specified format so long as they are In use or retention is necessary for historical reference or contractual or legal requirements. Records and documents outlined in this policy includes paper, electronic files (including email) and voicemail records regardless of where the document is stored, including network servers, desktops or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

This policy specifies a minimum retention period. If It appears prior to or at the expiration of the retention period that a record should be retained longer, then the steps must be taken to safeguard the file and Indicate when it will be appropriate to destroy the record. This policy is intended to provide general parameters for the retention of records. Ambiguities and exceptions must be resolved by proper written approval and documentation.

It is against Boy Scouts of America policy to knowingly destroy a record or document with the Intent to obstruct or influence an investigation. If notice of an ongoing investigation or a legal hold Is placed on records or documents then the records or documents are to be segregated and or duplicated and placed in a safe location until notice that the investigation is over or the legal hold is lifted.

Prior to the destruction of any records or documents, approval for the destruction shall be obtained from the department head of the originating department, the legal department and the records section team leader. Destruction approval by be accomplished by paper or digital approval and a record of the approval Is to be permanently obtained in digital format. Paper records and documents containing confidential, personal or other sensitive information shall be identified on the destruction approval form for shredding where appropriate.

Documents which may be described in multiple categories, for example Eagle Award and advancement records, should be kept the longer of the applicable periods. Documents authorized to be kept in digital form may be kept in paper form until digitized or the expiration of the required retention period.

Type of Document	Retention Period	Format
Corporate Records		
Articles of Incorporation/Bylaws	Permanent	Original
Minutes and resolutions	Permanent	Original
Annual Reports	Permanent	Digital
Copyrights, trademarks, deeds, royalties, trusts, wills/bequest (records that are required by law for documentation)	Permanent	Original
Policies and procedures	10 years after obsolete	Digital

National Awards (documents containing multiple categories, for example application to attend with integrated release from liability, should be kept the longer of the periods specified)		
Eagle, Silver Buffalo, Beaver, Fawn, Woodbadge, O/A, Lifesaving, Whitney M. Young, Hornaday, etc.	**Permanent**	**Digital**
Contract Files The contract file includes bid, performance and acceptance related documnents including correspondence, insurance certificates and other performance related documents.	**Expired + 10 years**	**Paper until termination or expiration and then Digital**
Benefits		
Retirement Plan, refunds, window, gift history, consultants, tax annuities, SEA (Scout Executive Alliance),consultants, tax annuities, SEA (Scout Executive Alliance), tax folders, vendor claim reports (United Healthcare audit), tax folders, vendor claim reports (United Healthcare audit), pension records	**Permanent**	**Digital**
Death folders/SEA (Scout Executive Alliance) Beneficiary (Request for benefits of a member)	**7 years**	**Digital**
Financial		
Accounting Records: General journal, general ledger - year end file copy with supporting details, grants, fixed assets & depreciation, account notice files, chart of accounts	**Permanent**	**Digital**
Statements: Cash & Investment statements, notes receivable, travel expense reports, financials, budgets, payroll records, year-end physical, credit card receipts, inventory reports, subsidiary ledgers, bank statements	**7 years**	**Digital**
Invoices: Account payable/receivable invoices, A/P control, group report, purchase orders, internal audit reports	**4 years**	**Digital**
Tax Exempt Bonds	**10 years after final bond matures**	**Paper until maturity then digital**
Forms	**While current**	**Digital**
Health and Safety		
Incident and investigation reports (incident specific with attachments such as plan, camp inspections, logs, etc.)	**18 years**	**Digital**
Reports, plans, inspection reports and first aid logs	**5 years**	**Digital**
Insurance		
Claim Files (workers' compensation, liability claims, general litigation files, auto claim files)	**10 years after closure**	**Digital**
Insurance policies, actuarial studies, ESIS contracts	**Permanent**	**Digital**
Tour Permits & Tour Activity Plans	**Permanent**	**Digital**

Membership Records

Applications	Permanent	Digital
Authorization and disclosure forms	Permanent	Digital
Background checks	Permanent	Digital
Ineligible files (leaders, youth and reviews)	Permanent	Digital
Unit Rosters	Permanent	Digital
Youth Protection incident and investigation reports	Permanent	Digital

Personnel Records

Attendance, illness, resumes, relocation, unemployment claims, goals, promotions and other related reports	3 years	Digital
Conflict of Interest Policy - signed copies	7 years	Digital
EEOC Yearly Diversity Report EEOC1	3 years	Digital
I 9's: - Employment eligibility & verification	3 years after date of hire or one year after termination, whichever is later	Digital
Personnel files and individual records	7 years	Digital
Personnel files and individual staff records of commissioned professionals, pro-tech employees	Permanent	Digital
Reorganization plans	5 years	Digital
Summer camp staff files	5 years	Digital

Program

If a document is potentially identified in more than one description, example application to attend with integrated release from liability, the document should be kept for the longest potentially applicable period.

Boy Scouts, Cub Scouts, Learning for Life/Exploring, Leadership Support, International, Jamboree, Order of the Arrow, NESA (Nat'l Eagle Scout Assoc.), Venturing, National Events unless otherwise specified below	5 years	Digital
Risk Acknowledgement or Release from Liability forms from program events	10 years	Digital
Talent release or photo use authorization	10 years	Digital
Advancement Records	7 years	Digital
Training Records	Permanent	Digital
Friends of Scouting pledge forms	7 years	Digital
Territory transfers/council mergers	Permanent	Digital
Charter applications	Permanent	Digital

Properties

Blueprints, maps of facilities, construction as-built drawings, construction specifications, equipment manuals and purchase documents and engineering reports	May be transferred with ownership or 10 years after property conveyed away	
Environmental reports and hazardous waste disposal records	Permanent	Digital
Security, fire-safety, access, postage & delivery	Current + 3 years	Digital

Software Licenses

Software registrations, warranties & license agreements	Until software removed	As provided

System Backups

Magnetic tape and similar devices. Includes security, testing and upgrades	13 months	Digital

Tax Records

Federal & State Tax: 990, 900-T, 5500, 1099, 1042, 5227, 1041-A, 1065, 941, 945, trust returns, unclaimed property returns, tax sheltered annuity reports	Permanent	Digital
State and Federal Sales & Payroll Tax: payroll withholding, unemployment, garnishment and workers compensation reports, sales tax returns, support, and Scout Shop detail reports (used during audits) annual license, charitable registrations, and corporate filings	7 years	Digital

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

Policy reviewed by _____ _____
Bob Chiszar, VP for Administration Date

Policy implemented on _____ Policy updated on _____
Date Date

THE LOCAL COUNCIL ANNUAL MEETING

Article 3 Section 3 clause 1 of the Bylaws

Admin-22720-B

The annual meeting of the local council shall be held at such place and at such time as the Executive Board of the corporation may determine. The annual meeting of the local council shall be for the purpose of:

a. Receiving annual reports of the Executive Board, officers, and various committees,

b. Electing members at large, associate and honorary members of the local council, regular members of the Executive Board, and local council representatives to the National Council.

c. Receiving and approving financial statements showing the financial position of the corporation as of the close of its most recent complete fiscal year and the results of operations during such year, and

d. Transacting such other business as may come before the meeting.

The following guidelines shall be observed:

1. The proposed agenda, notice, and election procedures should be reviewed in conference by the President, Scout Executive, and area director well in advance of the meeting (i.e. prior to the board meeting which is 3 months before the annual meeting).

2. The President must give careful attention to the appointment of both the nominating committee and the committee on program and resolutions within the time specified in the bylaws. It would be well for the President to appoint a volunteer Scouter knowledgeable in the BSA election procedures, as well as the applicable nonprofit corporation state law requirements, to serve as parliamentarian and also election judge(s). These appointments should be published with sufficient advance notice to give voting members the opportunity to send in written recommendations.

3. Notice of the annual meeting must be given in writing a minimum number of days in advance of the meeting, as specified in the bylaws of the council.

4. A list of the names of presently registered chartered organization representatives in the council and the name of the organization which each represents shall be developed. The list should indicate anticipated attendance at the annual meeting. Chartered organization representatives must constitute a majority of the active membership of the local council at all times.

5. Local council bylaws should stipulate the quorum requirements. The National Council recommends that a quorum for the local council conform to the laws of the state in which the council is incorporated. When this is not stated, 5 percent or 10 percent or 15 percent of the total voting membership shall be required. Voting delegates and nonvoting delegates should be properly identified at the annual meeting with easily recognizable and distinctive name tags. All voting delegates should register as they arrive.

6. The President may desire to call upon the parliamentarian to explain the election procedures before turning the meeting over to the nominating committee chair to present the nominating committee report and conduct the elections. Copies of the election procedures and council bylaws should be on hand for ready reference. The election procedure should be dignified and be carried out in a businesslike manner. Nominations from the floor are not permitted.

7. It is strongly recommended that all members of the Executive Board be contacted personally (and proposed members at large of the council written to) informing them of the intention of the nominating committee to place their name in nomination for election at the council's annual meeting unless they inform the chair of the nominating committee otherwise. This is not only a courtesy but strengthens the position of the nominating committee's final recommendations.

8. A strategy meeting should be held no more than 10 days (preferably within 24 hours) in advance of the annual meeting, at which the President, Scout Executive, parliamentarian, nominating committee chair (and where possible the regional and/or area representative) are present to review the agenda and to discuss the possibility of problems arising.

9. In the event that problems or divisive matters are anticipated at the meeting, it is appropriate to determine whether or not it is proper to raise such items at the meeting under the council's bylaws. If so, it will be necessary to devise strategy to cope with each matter. It may be appropriate to contact all voting members to give them additional information and to assess the voting position of each.

10. Efforts should be taken to ensure that all volunteer Scouters, especially those from the districts, are well informed. It may be useful to suggest to district Scouters that they have direct representation on the Executive Board through their district chair and thus may have their views represented in this manner.

11. The National Council of the Boy Scouts of America may be called upon by the Executive Board of a local council for assistance in these matters; such as conducting special audits in such areas as personnel, membership, or fiscal stewardship.

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Policy approved by _____ _____
Jim Solari, Council President Date

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Ted Karns, Scout Executive Date

Policy reviewed by _____ _____
Bob Chiszar, VP for Administration Date

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Date Date

COUNCIL ELECTION PROCEDURES
Admin-22720-C

Purpose

To elect council members at large, associate and honorary members of the local council, regular members of the Executive Board, and local council representatives to the National Council.

Those eligible to vote

1. Registered chartered organization representatives currently officially representing chartered organizations within the council's geographical boundaries.

2. Registered, duly elected council members at large.

Time of elections

The date, time, and place of the annual business meeting of the local council is specified by the Executive Board of the corporation as prescribed by the council's bylaws.

Process

1. At least 90 days prior to the date set for the annual business meeting of the local council the President shall appoint a nominating committee, subject to board approval, of not fewer than three active council members who are not then officers. Consideration may be given to adding the immediate past council president even if they are an officer, and the inclusion of one or two persons of the highest community stature who are not active members of the local council. No member of the nominating committee shall be eligible for nomination as an officer or member of the Executive Committee.

2. The members of the nominating committee will be identified to members of the council between 60 and 45 days prior to the annual council business meeting so that names may be given to them for consideration.

3. Suggested nominees from registered members of the local council are to be considered if they are received in writing no less than 30 days prior to the annual business meeting. Those who offer names to the nominating committee should supply some background information but should not have secured the permission of the person to be nominated or whether they will serve if elected.

4. The nominating committee will meet with the Scout Executive, serving as the secretary and having no vote, for the purpose of selecting a slate of nominees for election.

5. Nominations received in writing within the allowable time from members of the local council not on the nominating committee are given serious consideration. Each such nomination should be acknowledged with a brief letter of thanks and the assurance that the candidate will be considered.

6. To provide a fair and orderly nominating process, nominations will not be accepted from the floor at the time of election. This procedure also permits sufficient time to consider in advance all aspects of a nominee's suitability to serve.

7. The nominating committee will select a slate consisting of a single candidate for each council officer position and no more than the legally allowable number of persons for each of the following categories: council members at large, Executive Board members, associate and honorary members, local council representatives to the National Council; however, the committee may elect not to completely fill the associate and honorary member categories.

   The nominating committee will then ensure that sufficient copies of the ballot are printed and that one is provided to each official voting member present at the local council annual business meeting. The order of listing on the ballot is as follows:

Members at large, Voting	**Not members at large - Non-Voting**
Council members at large	Associate members
Executive Board members	Honorary members
Advisory Board members	
Council officers (except Scout Executive) elected by the Executive Board	
Local council representatives to the National Council	

8. Following the elections, it is important to notify those elected, to congratulate each, and to register those not already registered as active members of the Boy Scouts of America.

Details and Contingencies

1. Newly elected officers, Executive Board members and local council members at large take office immediately following the meeting where they are elected.

2. Should any portion of the nominating committee's report be rejected, another slate must be presented at a subsequent meeting. The new slate may or may not reflect different candidates and is once again based upon the nominating committee's recommendations.
   Whenever a slate is rejected, a meeting to consider the new slate must be held no more than 60 days after the annual business meeting. During that period the nominating committee should review any write-in nominations and comments from the meeting where the slate was rejected and to address the concerns leading to the rejection of the original slate.

   Formal notice of the rescheduled meeting, stating the purpose, etc., should be sent to eligible voters. The nominating committee should, at the rescheduled meeting, be called

upon by the President to proceed with that portion (or portions) of the election that was not completed.

3. In the event that a resolution is still not obtained, the process described in "2" above will be followed once more. Failing resolution, the second time, the President may (a) elect to entertain a motion to follow the process in "2" above once again, or (b) dismiss the present nominating committee and appoint a new one which will meet and draw up a slate to be presented according to the guidelines above.
4. Because regular members of the Executive Board and council members at large take office immediately following the local council annual business meeting (local council Bylaws, Article III, Section 2, Clause 1 and Article IV, Section 3) they assume office as soon as the local council annual business meeting is adjourned.

5. Voting should be done by ballot. The nominating committee's slate, having been printed and distributed to eligible voters at the meeting, may be used as an official ballot should there be the need.

   The chair of the nominating committee may "move the acceptance of the category under consideration and instruct the secretary to cast a unanimous ballot for the proposed nominees." If this motion is carried, there is no need to collect the printed ballots.

   If the "unanimous ballot" motion is defeated then the President immediately will appoint tellers from among the active, registered members present to collect and tally the ballots. It may be helpful to have eligible voters sign their names so that their eligibility can be checked.

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Policy approved by _____ _____
Jim Solari, Council President — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Policy reviewed by _____ _____
Bob Chiszar, VP for Administration — Date

Policy implemented on _____ Policy updated on _____
Date — Date

DISTRICT ELECTION PROCEDURES
Admin-22720-D

Purpose

To elect district officers and district members at large.

Those eligible to vote

1. Chartered organization representatives registered and currently representing chartered organizations within the district's geographical boundaries.

2. Registered district members at large duly elected at the last annual district committee meeting or during the interim at a regular, duly called district committee meeting.

3. Registered council members at large residing in the district.

Time

The district committee meeting immediately preceding the council annual meeting should be the district annual meeting.

Process

1. Ninety days prior to the district annual meeting, the district chair will submit suggestions for members of the nominating committee to the President for approval. This committee should consist of three to five members. The President has the discretion to add or delete names for the nominating committee from the council Executive Board or the community at large. It is recommended that the President appoint a member of the council Executive Board to serve on this committee. In the event of a vacancy in the office of district commissioner, the President may ask the Council Commissioner to serve on the nominating committee.

2. When approval is received from the President the nominating committee will meet with the district executive as adviser to form the slate comprised of nominees for district chair, one or more vice-chairs, and district members at large, plus a nominee to be submitted by the district chair for council Executive Board approval to serve as district commissioner.

3. The nominating committee not only will agree on the slate but also will secure the nominees' permission to stand for election and to serve if elected.

4. The members of the nominating committee will be identified to the district members of

the local council between 60 and 30 days prior to the annual district committee meeting so that suggestions may be given to them for consideration. (This information may be included in one formal notice of the annual meeting.)

5. Suggestions may be made in writing to the nominating committee for inclusion in its report providing the nominees thus entered are received by the nominating committee at least 2 weeks prior to the annual meeting of the district. If accepted by the nominating committee, the candidate will be contacted by the nominating committee and permission received from the person to stand for election and to serve.

6. To provide a fair and orderly nominating process, nominations will not be accepted from the floor at the time of election. This procedure also permits sufficient time to consider in advance all aspects of a nominee's suitability to serve.

7. At the district annual meeting the district chair will call upon the chair of the nominating committee for the committee's report and "turn over the chair to conduct the elections."

    a. The chair of the nominating committee will present first the committee's nominees for district members at large; call for a motion, second, and vote.

    b. The chair of the nominating committee then will present the committee's nominees for district chair and vice-chairs; call for a motion, second, and vote.

    c. The district commissioner is to be an elected member at large but is offered for appointment and approval as district commissioner by the council Executive Board through the report of the district nominating committee and with the concurrence of the Scout Executive. The district commissioner is not elected at the district annual meeting.

    d. Vote of the majority of the members present at the district meeting is required for election.

Details and Contingencies

1. Newly elected officers and members at large take office immediately following the district business meeting.

2. If any portion of the nominating committee's report is rejected, this portion must be reintroduced at a special or adjourned or recessed meeting of the district committee to be held within 30 days of the present meeting. Formal notice of this meeting must be sent to eligible voters immediately so that it is received at least 2 weeks prior to the meeting. Additional names may be submitted to the nominating committee during that period. The nominating committee will, at the next meeting, proceed with the portion of the election that failed passage. It is hoped that the nominating committee members will discover the reasons for the failure of acceptance and attempt to deal with them.

3. In the event that a resolution is still not obtained, then the matter will be referred to the President and/or Executive Board for final resolution.

4. Because members at large take office immediately following the district business meeting, they and the chartered organization representatives are eligible to vote at postponed elections if they were elected and the officers' slate was not accepted.

5. Voting may be done by ballot but voice or hand votes are acceptable since a district is a non- policymaking body. If ballots are used, the secretary should be instructed to collect ballots only from those eligible to vote, marked with the name of eligible voters and counted by clerks appointed by the chair of the nominating committee. A motion to cast a unanimous ballot for the proposed candidates is acceptable.

Note: Use District Nominating Worksheet, No. 513-332 or access a copy from MyBSA by linking to Mission Impact under Resources. The form can also be accessed online as a "fill in" form. Note: Council Bylaws are the "final word."

Chartered Organization Representative

1. The chartered organization representative is automatically a voting member of the council and the district upon the selection or appointment by the community organization and when registered as a member of the Boy Scouts of America. The individual is to be registered during the time that the chartered organization designates this person as chartered organization representative and shall have one vote.

2. Primary responsibilities are (1) help units to be successful and (2) serve as liaison between the chartered organization and Scouting.

3. The chartered organization representative is encouraged to become an active, participating member of one of the district's committees.

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Jim Solari, Council President — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Policy reviewed by _____ _____
Bob Chiszar, VP for Administration — Date

Policy implemented on _____ Policy updated on _____
Date — Date

FUNDRAISING PLEDGE AND CASH PROCESSING
(For councils in which cash receipts are not posted from Fundraising)
Admin-22720-E

1. Contributions received in the mail will be accompanied by a log sheet showing total cash, checks, and money orders received. The bookkeeper will process all checks and money orders received by mail, other than FR-BB receipts through SellWise. The TP manager processes the Z-out report at the end of the day.

2. Once the edit list of the distribution file has been verified, the transactions should be distributed to the general ledger. The accounting department should verify that the Cash Receipts Summary matches the cash receipts journal and the Contributions Summary matches the contributions journal.

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FUNDRAISING RECORDS

Admin-22720-F

Fundraising records are a very important part of a council's history. Contribution records must be saved for seven years to verify a taxpayer's claim of a contribution. In addition, the council is responsible for issuing annual contribution statements and monthly billing statements to contributors.

1. Fundraising records must be maintained. When a commitment has been received, it shall be recorded with the correct name, address, phone number, campaign, district, division, community, and worker at the time it was received.

2. The name shall reflect the contributor, no matter how or with whom the solicitation was initiated. Business contributions shall be recorded in the name of the business; the contact for that business must also be recorded.

3. To the greatest extent possible, the names of parents shall be recorded forthe family FOS effort.

4. All contributions can be billed through the end of the year.

5. Billings for Capital or Endowment campaigns can be extended for three to five years. All other campaigns will have separate billing schedules.

6. A letter of thanks will be sent to all contributors. Thank-you forms and letters will be created weekly. The Fundraising system records will be updated weekly to indicate who has been thanked.

7. Pledges will be credited to only one division of a campaign. The division assigned to the prospect will receive credit for the contribution, regardless of who made the solicitation, unless the prospect was specifically released by the district that had the original prospect listing. All disputes will be settled by the Scout Executive.

8. Incomplete records will be given to the Scout Executive for resolution.

9. To mark a prospect as worked but no pledge made, enter a *Won* the status line of the Fundraising softwarerecord.

10. To indicate that a contributor cannot fulfill a commitment, enter a status code *Q* on the pledge record for uncollectible pledge in the Fundraising software.

11. To drop a prospect from the next year's campaign, select the prospect record in the

Fundraising software and remove the check mark from the field called Copy to Next Year Campaign.

12. Recognition patches will be given to contributors of $140 or more. Patches shall be sent out monthly.

13. All patches shall be mailed via USPS. Fundraising records shall be updated bi-monthly to indicate who has been thanked.

14. Fundraising system records will be checked for duplicates in June, July, and August of each year. Corrections will be made before creating the next campaign.

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CONSIGNMENT OF SUPPLIES AND EQUIPMENT

Admin-22720-G

Supplies for events, council audiovisuals, and materials and supplies for resale are all subject to consignment to individual persons. Each person receiving council property is personally responsible for items that are checked out. The items must either be returned or paid for.

1. Office and program supplies must be requested at least a week before on-hand items run out. Items requested will be charged to the event or council program that has budgeted for these supplies. No supplies may be taken before a request is completed and approved by the Scout Executive.

2. Audiovisual supplies make valuable tools in the training of volunteers and can be expensive to purchase and maintain. The council will keep records of audiovisual inventory and when items have been checked out. The person borrowing an item is responsible for returning the item on or before the day specified. The individual borrowing the audiovisual equipment must pay for any loss or damage.

3. Supplies for resale may be borrowed for roundtables or other events as needed. A list of items needed must be submitted at least two weeks in advance to ensure that the necessary materials will be available. When the event or meeting is over, all supplies must be returned. Only items in saleable condition will be accepted. What is not returned will be charged to the borrower at retail price, and cash will be expected at that time.

4. Items from the council's inventory may be sold to employees at wholesale cost. With the Scout Executive's approval, employees may charge such items to Accounts Receivable- Employees (1255).

5. All items checked out should be resolved or paid for within three working days of the end of the event.

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Ted Karns, Scout Executive — Date

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Bob Chiszar, VP for Administration — Date

Policy implemented on _____ Policy updated on _____
Date — Date

COST SHARING
Admin-22720-H

All self-sustaining events planned and conducted by the council shall carry their fair share of the cost of running the council.

1. Each event will generate purchase orders that clearly identify all items purchased for the event.
2. Each event will be charged for all copies made on the copy machine at the rate of three cents a copy.
3. Each event will be charged for all printing costs for the event.
4. Each event will be charged $1.00 per participant per day for liability insurance.
5. Each event will be charged for all postage expended for the event.
6. Each event will be charged for shipping charges for the event.
7. Each event will be charged for telephone and utilities costs incurred on council property for events lasting five days or longer.
8. All equipment purchased for an event becomes the property of the council.
9. All surplus funds (or deficits) of all district or council events become part of the council operating budget, unless otherwise stated in writing before the event is advertised and held.

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Bob Chiszar, VP for Administration — Date

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Date — Date

TELEPHONE, FAX, AND THE INTERNET

Admin-22720-I

The telecommunications equipment owned or paid for by the council is not for personal use. To the greatest extent possible, no personal charges should be incurred while using council equipment.

1. Personal telephone calls for which there are toll charges must be made using a personal calling card. No personal calls should show up on the council's phone bill. If such calls are accidentally charged to the council, reimbursement is expected within thirty days.

2. Personal faxes are permitted and should be paid for after the council receives its bill for faxing services; the cost for the call will be listed. Reimbursement is expected within thirty days.

3. The council expects that no time will be spent on the internet unless it is in support of a current staff assignment. Permission should be obtained from the Scout Executive ahead of time for internet connections and fees.

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Jim Solari, Council President Date

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Ted Karns, Scout Executive Date

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Bob Chiszar, VP for Administration Date

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OFFICE SAFE

Admin 22720-J

The council shall maintain a secure location to safeguard the assets listed below.

1. Postage stamps for resale to employees
2. Cash receipts not processed
3. Inventories of office equipment
4. Inventories of the trading post
5. Inventories of office, audiovisual, and program supplies
6. Stocks, bonds, and secured instruments are stored until sold or until delivered to the safe deposit box
7. Corporate seal
8. Locked petty cash drawer for custodian of petty cash
9. Insurance policies
10. Fixed assets lists
11. Equipment warranties and guarantees
12. Service contracts
13. Council minutes
14. Council audits
15. Change fund

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Jim Solari, Council President Date

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Ted Karns, Scout Executive Date

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Bob Chiszar, VP for Administration Date

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PROCESSING CASH AND CASH EQUIVALENTS RECEIVED BY MAIL

Admin-22720-K

1. All mail shall be controlled as soon as it is received. Mail will be kept intact and delivered to the mail room. Mail picked up at the post office shall be brought unopened to the service center.

2. Two people will be assigned to jointly open the mail. All mail shall be opened except for mail marked "personal and confidential." Individuals assigned to opening the mail should not have cash receipt or bookkeeping responsibilities.

3. All checks shall be stamped "For deposit only, Rainbow Council." The bank account number to which the cash will be receipted should also appear on the checks.

4. A mail list will be created on separate sheets of paper. The list shall indicate the date of receipt, the date and number of the check or money order, and the name of the donor.

5. Give the original mail lists and a copy to the fundraising clerk and the trading post manager. Give a copy of the list to the Scout Executive.

6. The fundraising clerk shall process the mail in the Fundraising software as a single batch. After batch processing, the fundraising clerk will print the committed batches with the mail receipts; this will all be forwarded to bookkeeping for deposits submitted to the bank weekly.

7. The trading post manager shall process the mail in the SellWise point-of-sale software as a single batch. The receipts from the mail processing shall be attached to the drawer Z-out Report at the end of each day.

Policy approved June 27, 2020

Policy approved by _____ _____
Jim Solari, Council President Date

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Ted Karns, Scout Executive Date

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Bob Chiszar, VP for Administration Date

Policies Concerning Cash Received by the Council

BANK DEPOSITS

Admin-22720-L

It is the policy of this council to make at least one cash deposit daily or when needed.

1. Make deposits to the council's primary deposit account daily, or when needed. Deposits can be made in several batches for the same day or one deposit for the entire day's receipts.

2. Write at least one deposit ticket for each day's business regardless of the size of the deposit.

3. Only hold money week to week on the council premises, plus the next day's change drawer and any cash not deposited from the previous day's business.

4. The Scout Executive must give express permission to open deposit accounts. Only the executive board members will be authorized to sign for all deposit accounts.

5. The council may open deposit accounts in cities other than the city in which the council office is located in order to service district needs and other council needs. The Scout Executive must give permission for this.

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

Policy reviewed by _____ _____
Bob Chiszar, VP for Administration Date

Policy implemented on _____ Policy updated on _____

USE OF THE POSTAGE METER

Admin-22720-M

The council shall use a postage meter to affix postage to all its outgoing mail. Under no circumstances will personal mail be run through the postage meter. If stamps are needed, they may be purchased from the accounting specialist, who maintains a minimal stamp fund for that purpose.

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Policy reviewed by _____ _____
Bob Chiszar, VP for Administration — Date

Policy implemented on _____ Policy updated on _____

Risk Management Chairman Resolution Admin-22720-N

Whereas the Rainbow Council, Boy Scouts of America is committed to the Safety of all its members.

Whereas the Rainbow Council. Boy Scouts of America. is committed to insuring that our property is safe for all members.

Be it resolved that the Rainbow Council, Boy Scouts of America, nominate the following individuals to serve on our Risk Management Committee for a 12-month period.

Chairman
Mike Casagrande

Committee
Daryl Brown
James Wright
Bob Chiszar

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Policy reviewed by _____ _____
Bob Chiszar, VP for Administration — Date

Policy implemented on _____ Policy updated on _____

Other Policies

RECORDING FIXED ASSETS

AUD-22720-A

It is the policy of this council to record all fixed assets that have been purchased or donated. To qualify as a fixed asset, a single item must be worth $1,000 or more at the time of purchase or donation. All fixed assets will be listed in the Fixed Assets Register with complete information regarding its purchase or donation.

1. Assign a number to the new fixed asset.
2. Identify the fixed asset as one of the following: land, land improvement, leasehold improvement, building, furniture, fixtures, equipment, automobile, or aquatic equipment.
3. Describe the fixed asset.
4. Enter the location of the fixed asset.
5. If the fixed asset has a serial number, record its serial number.
6. Estimate the life expectancy (in months) of the fixed asset. (See the *Local Council Accounting Manual* for guidelines.)
7. Enter the salvage value if one exists.
8. Enter the date acquired.
9. List the vendor the asset was purchased from or the donor.
10. List the builder, if applicable.
11. List the replacement value of the fixed asset. (Update this value yearly.)
12. List the fixed assets account number assigned to the fixed asset (1801- 1836).
13. List the accumulated depreciation account number assigned to this fixed asset (1856-1886). (Land does not have an account number.)

14. List the depreciation expense account number assigned to this fixed asset (9501-9506). (Land does not have an account number.)

15. When a new fixed asset has been purchased, charge the expense to the appropriate fixed assets account. Also, debit Unexpended Capital Funds (3262) and credit Investment in Fixed Assets (3261).

16. When a new fixed asset has been donated, debit the appropriate fixed assets account, Credit Contributions-Donated Fixed Assets (4501, 4511, or 4521).

17. After entering the new fixed asset in the General Ledger software, save the records regarding this new fixed asset in a folder for the auditor to examine when the next audit is conducted.

18. Add the new fixed asset to the Fixed Assets List and forward this list to the council's insurance carrier. Check to see that the proper coverage is in place-that is, the asset is either covered under the blanket policy provisions of the policy or additional coverage is obtained to protect the investment.

Policy approved February 27, 2020

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Audit Committee Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

RECORDING INVENTORIES

AUD-22720-B

The council has two types of inventories to record- resalable items in the trading post and program items of value. Once a year, the council conducts a physical count of each of these inventories and adjusts the values carried on the general ledger to match the actual count.

All items consigned to volunteers and staff members shall be included with the items to be counted. Excess office supplies in desks in the office shall be returned to the main supply closet to be counted.

The council's auditors should be notified each time an inventory is taken so the auditor can verify the methodology and validity of the inventory counts.

1. Conduct an inventory of nonperishable food at the end of summer camp. Use the account for Inventory-Food and Commissary Supplies (1451 offsets to 8104).

2. Return the inventory for the camp trading post to the national Supply Division, or sell the inventory to the council service center trading post. If any items cannot be returned to the council trading post and stored, they should be counted (1421 offsets to 6712). This count should be made at the end of summer camp.

3. Take an inventory of summer camp program supplies at the end of summer camp. Include all supplies leftover that have been devoted exclusively to the summer camp program (1713 offsets to 8111) such as tents, unit camping gear, and program gear like axes and cooking kits.

4. Take an inventory of the trading post at the end of the fiscal year on the day set aside for office and trading post inventories (1401 offsets 6351).

5. On inventory day, verify and note all deposits with the post office for bulk mailings. Any deposits of postage for electronic transfer to the council should also be verified.

6. Note the amount of postage left on the postage meter.

7. Verify the balance of service contracts for machines in the office and at camp as of inventory day.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Audit Committee Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

DISPOSING OF FIXED ASSETS
AUD-22720-C

Councils are encouraged to check their fixed assets inventory each year and determine if any items are missing or should be thrown away or sold. If so, the disposal of fixed assets process must be completed, even if the fixed asset is fully depreciated. Councils using the Fixed Assets Register may use the process included in the software. For councils not using the Fixed Assets Register, complete the following procedure. All transactions are in the Capital fund.

1. If the council has received more cash in a sale than the difference between original cost and accumulated depreciation, credit the original cost of the fixed asset (accounts 1801-1836), debit the accumulated depreciation (accounts 1856-1886), and take the difference to Gain on Sale of a Fixed Asset (6906). If a loss has occurred, take the difference to loss of Sale of a Fixed Asset (9589).

2. If the council has received less cash in a sale than the difference between original cost and accumulated depreciation, debit the difference between cost of the fixed asset and accumulated depreciation to Capital Fund- Unexpended Capital Funds (3262), and credit Capital Fund-Investment in Fixed Assets (3261).

3. If the council received cash from disposing of the fixed asset, credit the income to the gain or loss account as described above.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Audit Committee Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

GOVERNMENT REPORTS

AUD-22720-D

It is the policy of this council to file timely reports with all government agencies that interface with the council.

1. Quarterly 941 forms will be filed by the fifteenth day of the month following the end of the quarter through IOI Pay.

2. W2 forms shall be issued to all employees by January 31 for the previousyear through IOI Pay.

3. The federal 990 report shall be sent by May 15 of each year.

4. Water purity test and reports will be completed by the opening day of summer camp by the Ranger.

5. A certificate for tax exemption will be filed with the state by January 31 each year by National.

6. The registered agent or council legal authority (usually the Scout Executive) will be changed each time a new Scout Executive is hired.

7. Workers' compensation reports will be filed each time an injury to an employee occurs.

8. Unemployment reports will be filed by the end of the month following the end of the quarter by IOI Pay.

9. All OSHA reports on injuries will be filed by March 15 each year.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Audit Committee Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

BOARD RESOLUTION
SPECIFIC ASSISTANCE FUNDS

CC-22720-A

The goal of the executive board of the Rainbow Council is to extend the Scouting to all youth and families within our boundaries regardless of their ability to pay the costs of participation. One way our council dedicates itself to reaching that goal is by providing council operating funds for this purpose in its annual budget as part of the Specific Assistance to Individuals line item. This line item is funded through the support of the United Way.

Specific assistance funding may be used for, but is not limited to: (examples follow)

- Payment of annual registration fees and/or Boys' Life subscriptions for youth and/or adults
- Summer camp scholarships
- Activity/training scholarships for youth and/or adults
- Uniform assistance for youth and/or adults
- Purchase of program materials from our Scout Store

Approval of assistance fund expenditures will be managed by the Scout Executive and Council Business Manager. The Council Commissioner and District Executive will submit approved applications for disbursement. All assistance expenditures will be given to the Council Key 3 for review and monitoring. An executive summary of assistance funds expended will be provided to the executive board annually (as part of the annual meeting.)

ADOPTED by the Executive Board of the Rainbow Council, Boy Scouts of America, at a properly constituted meeting the _____2020.

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Diane Kloepfer, Council Commissioner Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

UNIT CHECKING ACCOUNTS

CC-22720-B

It is the policy of this council to encourage checking accounts for all units in the council. Sound stewardship of council funds for unit programs requires checking accounts with a complete accounting of all dollars received and expended.

1. Units may open checking accounts with permission from the chartered organization.

2. All monies collected by the unit shall be deposited in the unit account. All checks written to cover unit expenses must be approved by the unit committee.

3. The council is responsible for closing unit checking accounts for units that have become inactive. The cash in those accounts should be credited to Funds of inactive Units (2782). When the unit becomes active again, the money is returned to the new unit committee.

4. The council will keep accurate records of all money received in the unit account, from whom the money was received, and to whom dollars are dispensed from the unit account.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Commissioner Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

CHECK WRITING AUTHORIZATION
RESOLUTION FC-22720-A

Whereas the Rainbow Council, Boy Scouts of America, is committed to sound fiscal policies and responsibilities to our vendors, employees, and others owed funds

Whereas the Rainbow Council, Boy Scouts of America, seeks to insure stewardship of dollars donated to the organization for the purpose of operating the Council

Be it resolved that the Rainbow Council, Boy Scouts of America, approve the following people be authorized check signers for any and all accounts.

Robert Chiszar
John Harrington
Edward A. Karns, Jr
Diane Kloepfer
James Solari
Luke Stortzum
Daniel Stromberg
Robert Richardson

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Policy reviewed by _____ _____
Date

Policy implemented on _____ Policy updated on _____
Date — Date

FUNDRAISING PLEDGE AND CASH PROCESSING – FOS & Special Events
(For councils in which cash receipts are posted from Fundraising)
FC-22720-B

The Fundraising software records a pledge to indicate that a commitment has been made; subsequent payments toward that commitment are also recorded. This policy will explain both pledge and cash processing responsibilities of the fundraising clerk. Cash receipts are automatically generated by the Fundraising software system, or the receipts can be processed and recorded from individual receipts. All fundraising paperwork must be complete before it is turned over to the fundraising clerk.

1. Contributions received by mail will be accompanied by a mail list showing total cash, checks, and money orders received. All documents received by mail will be processed by the fundraising clerk.

2. The fundraising solicitor creates an audit sheet** from field receipts and attaches it to the pledges and payments that staff members or volunteers hand carry. The audit sheet will indicate the contents of any envelopes given to the fundraising clerk. Audit sheets will be validated against the contents, and a copy of the audit sheet will be returned to the person bringing the information to the fundraising clerk. Pledges and payments that do not have an audit sheet attached will be turned over to the Scout Executive for reconciliation. Cash must have a field receipt attached showing that the person bringing the documentation received the cash.

3. Using an adding machine, the fundraising clerk will total the pledges and cash in a given batch. When a batch has been processed in the Fundraising software, the total pledges and total cash on the Batch Edit List should equal the total of all pledges and payments from the adding machine tape.

4. Once the edit list of the distribution file has been verified, the transactions should be distributed to the general ledger. The accounting department should verify that the Contributions Summary is in the general ledger as a contributions journal. A copy of the deposit ticket should be attached to the Cash Receipts Summary, and the accounting department must verify that the summary is in the general ledger as a cash receipts journal.

5. The fundraising documents should be separated and held by the fundraising clerk by categories. The date of the process should be noted on each stack and filed for future reference.

** *Anytime "audit sheet" is used in these documents, it refers to the FOS packet copied front sheet.*

Approved on February 27, 2020

Policy approved by _____ _____
VP for Development Date

Policy reviewed by _____ _____
Ted Karns Scout Executive Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

UNCOLLECTIBLE ACCOUNTS RECEIVABLES

FC-22720-C

From time to time, councils will extend credit to outside groups for the purchase of Scouting materials. These groups might include churches and chartered organizations. The transactions become store sales where sales have occurred, but the council has not received payment.

Other uncollectible accounts receivables include returned checks. If efforts to collect on these checks fail, the check amount should be written off.

1. The three accounts used to write off uncollectible accounts receivables are Units (1241), Other (1242), and Returned Checks (1243).

2. If units fail to fulfill their obligations, the uncollectible amount should be written off to Provision for Uncollectible Accounts (9417), with a credit to account 1241.

3. If other creditors fail to fulfill their obligations, write off the uncollectible amount to Provision for Uncollectible Accounts (9417), with a credit to account 1242.

4. Charge the amount of returned checks that are uncollectible to the original income source, with a credit to account 1243.

Approved on February 27, 2020

Policy approved by _____ _____
VP for Development Date

Policy reviewed by _____ _____
Ted Karns, Scout Executive Date

Policy implemented on _____ Policy updated on _____
Date Date

UNCOLLECTIBLE PLEDGES

FC-22720-D

When planning fundraising events, it is important to consider that not all pledges will be collectible. The council must estimate pledge loss in some fundraising campaigns when determining council budgeting.

1. Tracking uncollectible pledges begins automatically if the council is using the Fundraising software appropriately. This process prevents the council from overstating or understating the council's income from January to November. In December, it is the Scout Executive's responsibility to review all unpaid pledges in the campaign and to determine which are collectible and which are uncollectible.

2. The value of uncollectible pledges (the amount of unpaid pledges) can be used to set up the amount allowed in the Allowance for Uncollectible Pledges account for next year's campaign; an offset entry of that amount is made to the Provision for Uncollectible Pledges account.

3. At no time can pledges be removed from the Fundraising or General Ledger software unless it can be determined that the pledges were not legitimately made.

4. The accounting specialist reviews the amount of uncollectible pledges identified by the Scout Executive and increases or decreases the uncollectible pledges amount in the software to match it.

5. Only five types of campaigns may have uncollectible pledges: Friends of Scouting (1371, 1381, and 1391 offset to 4069 or 4070), Project Sales (1372, 1382, and 1392 offset to 4089, or 4090), Capital Campaign (1373 offsets to 4189), Special Events (1374, 1384, and 1394 offset to 4249 or 4250), and United Ways (1378, 1388, and 1398 offset to 4769 or 4770).

Approved on February 27, 2020

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Policy reviewed by _____ _____
VP for Development — Date

Policy implemented on _____ Policy updated on _____
Date — Date

Orientation conducted on _____ Passed on _____
Date — Date

Trust/Investment Officers for the Rainbow Council
RESOLUTION FC-22720-E

Whereas the Rainbow Council, Boy Scouts of America, seeks to insure stewardship of dollars donated to the organization for the purpose of operating the Council and investing in our future.

Whereas the Rainbow Council currently has investments with BSAAM and First Midwest Bank.

Be it resolved that the Rainbow Council, Boy Scouts of America, approve the following individuals to manage our investment on behalf of the council.

Wayne Draudt
Peter March
John Harrington
Edward A. Karns, Jr
Luke Stortzum
James Solari

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Policy reviewed by _____ _____
VP for Development — Date

Policy implemented on _____
Date

CONTRIBUTIONS OF STOCK
IN-22720-A

It is the council's policy to have the broker sell stock immediately upon receipt. The following is the process for valuing the stock.

1. All notifications regarding contributed stock must be given to the Scout Executive.

2. The Scout Executive determines when the donor gave (transferred) the stock to the council.

3. The Scout Executive shall research the stock high and low price the day of donation. The midpoint between the high and low price for the day, multiplied by the number of shares, will be the value of the contribution, regardless of when the council sells the stock. The council will record a pledge and a payment for this calculated amount.

4. The Scout Executive shall notify the broker about the stock to be sold and provide the necessary paperwork to affect the sale.

5. If at the point of sale, a gain or loss occurs, the council shall record the gain or loss to the Gain or Loss on Investment Transactions account (6601).

Policy approved by _____ _____
Wayne Draudt, VP for Investments — Date

Policy reviewed by _____ _____
Ted Karns, Scout Executive — Date

Policy implemented on _____ Policy updated on _____
Date — Date

Orientation conducted on _____ Passed on _____
Date — Date

COUNCIL CREDIT CARD POLICY
RESOLUTION K3-22720-A

Cardholder Responsibilities

Employees selected to receive council credit cards should be held responsible for the security of the card, as well as the privacy of business-related information. This responsibility should include keeping the card in a secure location, protecting the card personal identification number and reviewing statements for fraudulent activity. Council credit cards should never be used by anyone other than the cardholder. Lost or stolen cards should be reported to the card issuer and the council as soon as possible.

Spending Limits

Council credit cards should include spending limits in accordance with the anticipated needs of the employee. These limits should be communicated to the employee, at the time of issuance, and strictly observed. Employees should ensure that usage does not exceed this limit or incur over-limit penalties or fees. Council credit cards should never be used for cash advances.

Usage Reporting

Employees should be held responsible to submit regular usage reports to their supervisor or accounting personnel. These reports should include a detailed explanation of individual charges, original receipts and appropriate accounting codes. This information should be attached to the applicable monthly statement and submitted with enough time to avoid late payment fees.

Personal Usage

Unless included as part of an employee compensation package, personal usage of a council credit card is not permitted. Personal usage is defined as any charge(s) not directly related to the operation of the council or related expenses. Personal usage in an emergency situation should require additional explanation and immediate repayment to the council.

Usage Review

Review of council credit card usage will be conducted on a regular basis. This review should be conducted by both the employee's immediate supervisor and a member of the accounting staff. The employee's supervisor should be held responsible for determining usage as applicable and appropriate for the employee's job responsibilities. The accounting staff should ensure that payments and credits are processed properly and usage limits have not been exceeded. In case of the Scout Executive, usage should be reviewed and approved by the Council President or designee.

Staff approved to credit cards: Menards
Sams Club/Walmart

Council President or designee must review all Scout Executive Credit Card Statements. Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Diane Kloepfer, Scout Executive Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

Policy implemented on _____ Policy updated on _____
Date Date

COMMITTEES OF THE EXECUTIVE BOARD

This resolution implements Article V Section 3 of the Council Bylaws

K3-22720-B

RESOLVED. That the following committees of the Executive Board shall be appointed:

- **Audit**
- **Communication/Marketing and Technology**
- **Compensation and Benefits**
- **Development**
- **Investments**
- **Membership**
- **Nominating**
- **Operations**
- **Capital Development/Properties**
- **Program**

Approved Date: February 27, 2020

Their duties and responsibilities shall be as in the operations manuals and applicable literature of the Boy Scouts of America and the chairs of these committees will automatically become members of the Executive Board by virtue of their appointment.

Policy approved by _____ _____

Jim Solari, Council President — Date

Policy approved by _____ _____

Diane Kloepfer, Council Commissioner — Date

Policy approved by _____ _____

Ted Karns, Scout Executive — Date

Rainbow Council

WHISTLEBLOWER POLICY
L-22720-A

General

The Board of Directors of the Rainbow Council of the Boy Scouts of America (the "council") has adopted the following policies and procedures for: (i) the receipt, retention, and treatment of complaints received by the council; and (ii) the confidential, anonymous submission by employees of the council of concerns regarding questionable practices involving unethical or illegal conduct.

Reporting of Concerns or Complaints

Taking action to prevent problems is part of the Boy Scouts of America's and the council's culture. If you observe possible unethical or illegal conduct, you are encouraged to report your concerns. Employees and others involved with the council are urged to come forward with any such information, regardless of the identity or position of the suspected or perceived offender.

Employees and others may choose either of the following modes of communicating concerns regarding unethical or illegal conduct:

1. Discuss the matter with your immediate supervisor.

2. Contact the Scout Executive of the council, at the contact information below, or send either a signed or anonymous written report to the President of the council.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints regarding any conduct that is unethical, illegal, or in violation of Boy Scouts of America or council rules, regulations, or procedures. Unethical or illegal conduct may include:

- An unlawful act, whether civil or criminal.
- Unprofessional conduct or conduct that violates the principals of the Boy Scouts of America.
- Abuse of power or authority for an unauthorized or ulterior purpose.
- Dangerous practice likely to cause physical harm or damage to any person or property.
- Unfair discrimination in the course of the employment or provision of services.

- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial or membership statement of the Boy Scouts of America.

- Fraud or deliberate error in the recording and maintaining of financial or membership records of the Boy Scouts of America.

- Deficiencies in or noncompliance with the Boy Scouts of America's internal accounting controls.

- Deviations from full and fair reporting of the Boy Scouts of America's financial and membership conditions.

This list is not definitive but is intended to give an indication of the kind of conduct that might be considered unethical or illegal.

Confidentiality

The council will treat all communications under this policy in as confidential a manner as possible, except to the extent necessary to (1) conduct a complete and fair investigation, or (2) for reviews of council operations by the council's executive board, its audit committee, the council's independent public accountants, and/or the national council.

Treatment of Complaint and Nonretaliation

Complaints received pursuant to this policy will be reviewed under audit committee direction and oversight by our outside counsel, internal auditors, or such other people as the audit committee determines to be appropriate.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the council's Executive Committee or Executive Board.

Any individual who in good faith reports any concerns pursuant to this policy, even if the report is mistaken, or who assists in the investigation of a reported complaint, will be protected by the council from any adverse employment action that is based on the complaint. Retaliation in any form against these individuals will not be tolerated. Any act of retaliation should be reported immediately and will be dealt with appropriately. However, any false accusations made knowingly may constitute misconduct for which disciplinary action may be imposed.

Specifically, we will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate against any employee in the terms and conditions of their employment because of any lawful act done by that employee in good faith to either (1) provide information, cause information to be provided, or otherwise assist in any investigation regarding any conduct that the employee reasonably believes constitutes a violation or potential violation of any law, rule, or regulation, or (2) in good faith file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or, to the employee's knowledge, about to be filed relating to an alleged violation of any such law, rule, or regulation.

Reporting and Retention of Complaints and Investigations

The council will maintain a log of all complaints, tracking their receipt, investigation, and resolution, and shall prepare a periodic summary report thereof for the Executive Board or Executive Committee. Copies of complaints and such log will be maintained in accordance with the council's document retention policy.

Approved by the Council's Executive Board February 27, 2020

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

Policy reviewed by _____ _____
Frank Andreano, Council Attorney Date

Policy implemented on _____ Policy updated on _____

CONFLICT-OF-INTEREST POLICY
FOR EXECUTIVE BOARD MEMBERS
L-22720-B

RESOLVED, that it is the basic policy of the corporation that all Executive Board members or members of any committee thereof, or officers or employees of the corporation, have a duty to be free from the influence of any conflicting interest when they act on behalf of the corporation, represent it in negotiations, or advise others in the corporation with respect to dealing with third parties. They are expected to deal with suppliers, customers, contractors, and others having dealings with the corporation on the sole basis of what is in the best interest of the corporation without favor or preference to third parties based on personal considerations. To this end, the following rules shall be observed:

1. No member of the Executive Board or member of any committee thereof, or officer or employee of the corporation, shall accept from any person, directly or indirectly, whether by themselves or through their spouse or a member of their family or through any partner or business or professional associate, any gift, favor, service, employment or offer of employment, or any other thing of value which they know or have reason to believe is made or offered to them with the intent to influence them in the performance of their duties as a member of the executive board or member of any committee thereof, or officer or employee of the corporation.

2. No member of the Executive Board or member of any committee thereof, or officer or employee of the corporation, who is a partner, officer, or employee of a partnership, firm, or corporation, or who owns or controls more than 10 percent of the stock of such corporation, shall represent, appear for, or negotiate on behalf of the corporation in connection with the acquisition or sale by the corporation of any interest in real or tangible or intangible personal property to such partnership, firm, or corporation.

3. No member of the Executive Board or member of any committee thereof shall participate by discussion, voting, or by any other action taken by the executive board, or any committee thereof, in the enactment of or defeat of a motion which relates to any transaction with any party referred to in paragraph 2 above. In case any such matter is discussed at any meeting where any executive board or committee member who has such an interest is present, they shall promptly disclose their interest in the matter to be voted on to the chairman of the meeting. They shall not vote on the matter and, at the discretion of the disinterested members present, may be required to leave the meeting during the discussion and the voting on the matter.

4. Contracts, transactions, or arrangements of the corporation in which an executive board member or member of any committee has a direct or indirect financial, competing, or other material interest shall not be prohibited, but they must be disclosed, and they shall be subject to scrutiny. Any such proposed contract, transaction, or arrangement is to be reviewed to determine that it is in the best interest of the corporation.

5. Each member of the Executive Board or member of any committee thereof shall promptly disclose any material interest that he or she has or reasonably expects to have in any proposed or existing arrangement with the corporation prior to the start of any negotiations with respect to such matter. An interest required to be disclosed under this policy shall be disclosed in writing to the President of the corporation. Such disclosure shall include all material facts and supply any reasons why the arrangement might be or not be in the best interest of the corporation. The President of the corporation shall refer the issue to the full

Executive Board, the Executive Committee, or other board committee having decision-making authority over the substantive matter in question.

6. The names of the Executive Board members or members of any committees thereof who disclosed or otherwise were found to have a material interest in a proposed or existing arrangement of the corporation, the nature of the interest, and the extent of the Executive Board member's or members of committees thereof participation in the relevant Executive Board or committee meeting on matters related to the material interest shall be recorded in the minutes of the Executive Board or committee involved. The minutes also shall include a record of any determination as to whether the arrangement was in the best interest of and fair and reasonable to the corporation, notwithstanding the interest, and the specific reasons supporting the determination, including any alternatives to the proposed or existing arrangement, the names of the persons who were present for discussions and votes relating to the proposed or existing arrangement, and a record of any votes taken in connection therewith.

7. Each Executive Board member and member of any committee thereof has a duty to place the interest of the corporation foremost in any dealing with the corporation and has a continuing responsibility to comply with the requirements of this policy. At least once each year, each Executive Board member, and new board members, prior to their initial election, shall acknowledge his or her familiarity with this policy and shall disclose in writing to the President of the corporation any existing material interest or subject to this policy by completing a conflict-of-interest disclosure statement. The conflict-of-interest disclosure statements shall be reviewed by the President of the corporation. Any issues not previously disclosed shall be referred by him or her to the Executive Board or appropriate committee. The conflict-of- interest disclosure statements shall be retained in the confidential files of the corporation.

Approved by the Council's Executive Board February 28, 2019

Policy approved February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

Policy reviewed by _____ _____
Frank Andreano, Council Attorney Date

Policy implemented on _____ Policy updated on _____

CONFLICT-OF-INTEREST POLICY FOR
COUNCIL EMPLOYEES
L-22720-C

RESOLVED, that the following conflict-of-interest policy become the policy of this corporation and be applied to all council employees. It is imperative that employees of the Boy Scouts of America conduct themselves with a degree of honesty and integrity which is beyond reproach or even suspicion.

While it is not possible to anticipate every situation and prescribe a precise rule for each, it is possible to set forth certain basic, general principles to be observed by employees at all times. The essence of this policy is that employees shall always deal with others doing, or seeking to do, business with the Boy Scouts of America or any local council thereof in a manner that excludes all consideration of personal advantage. Accordingly, every employee of the Rainbow Council is subject to the following policy:

1. **Interest in Other Business Organization**

   Employees of the Boy Scouts of America or any local council thereof or members of their immediate families shall not have any interest, direct or indirect, in any other business which in any degree conflicts with the employee's primary obligations to the Boy Scouts of America or any local council thereof. In this regard, employees or members of their immediate families should not possess a significant financial interest in any business that does, or seeks to do, business with the Boy Scouts of America or any local council thereof. In addition, employees should not conduct business on behalf of the Boy Scouts of America or any local council thereof with members of their immediate family, or a business organization with which the employees or members of their immediate families have any association which could be construed as significant in terms of potential conflict of interest.

2. **Gifts, Favors, Entertainment and Payments to Employees**

   Employees shall not seek or accept any gifts, payments, fees, services, valuable privileges, vacations or pleasure trips, loans (other than conventional loans from lending institutions) or other favors from any person or business organization that does, or seeks to do, business with the Boy Scouts of America or any local council thereof. No employee shall accept anything of value in exchange for referral of parties to any person or business organization that does, or seeks to do, business with the Boy Scouts of America or any local council thereof. In the application of this policy:

(a) Employees may accept common courtesies of nominal value usually associated with accepted business practices for themselves and members of their families.

(b) An especially strict standard is expected with respect to gifts, services or considerations of any kind from suppliers. Entertainment at the expense of suppliers beyond that contemplated by (a) above should not be accepted under any circumstance.

(c) It is never permissible to accept a gift in cash or cash equivalents of any amount.

(d) This policy does not preclude the acceptance of benefits to the local council or the Boy Scouts of America as compared to benefits to an individual employee.

(e) This policy does not preclude the acceptance of courtesies extended to employees of the Boy Scouts of America or any local council thereof in their official capacities, such as gratis hotel rooms for business (but not personal use) in connection with meetings.

(f) This policy will be communicated to persons and organizations doing, or seeking to do, business with the Boy Scouts of America or any local council thereof.

3. Confidential Information

Employees shall not, without proper authority, give or release to anyone not an employee, or to another employee who has no need for the information, data or information of a confidential nature concerning the Boy Scouts of America or any local council thereof.

4. Gifts, Favors, Entertainment, and Payments by the Boy Scouts of America or Any Local Council Thereof

Gifts, favors, and entertainment may be given others at the expense of the Boy Scouts of America or any local council thereof only if they meet all of the following criteria:

(a) They are consistent with accepted business practices.

(b) They are of sufficiently limited value, and in a form that will not be construed as improper.

(c) They are not in contravention of applicable law and generally accepted ethical standards.

(d) Public disclosure of the facts will not embarrass the Boy Scouts of America or any local council thereof.

5. Obligation to Disclose

Any employee who believes that his or her personal actions or interests, or the actions of others, may violate this policy must discuss the matter with the Scout Executive. Additional interpretations of this policy and definitions of words and phrases used herein will be made upon request to the Scout Executive.

6. Sanctions

Any employee whose actions or interests violate this policy is subject to termination on that account alone, if such is determined to be in the best interests of the movement.

It is the responsibility of every employee of the Boy Scouts of America or any local council thereof to be aware of and to observe these standards. Accordingly, each employee is asked to sign and return the accompanying Employee Statement relating to these standards. Employee Statements will be held in complete confidence. The employee statement will be re-executed on a regular basis.

Approved by the Council's Executive Board February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

Policy reviewed by _____ _____
Frank Andreano, Council Attorney Date

INSURANCE COVERAGE
Risk-22720-A

It is the position of this council that, to fulfill its stewardship responsibilities, it is necessary for insurance coverage to be maintained on property and equipment. Also, appropriate amounts of liability insurance should be maintained to protect the assets of the council and its many volunteers.

1. Thecouncil will participate in the National Council liability program that will give the council primary and excess liability coverage for all council employees, chartered organizations, and registered members of the Boy Scouts of America.

2. The council will purchase an automobile liability policy for leased automobiles that will cover executive staff members with a limit of $500,000.

3. The council will purchase director's and officer's liability insurance with $1 million coverage.

4. Based on the fixed assets listing and inventories of office and camp materials and supplies, the council will carry coverage to replace all buildings and the contents of all buildings. Only those structures specifically exempted by the council insurance committee will be omitted from coverage.

5. The council will purchase council coverage for unit activities that will cover all units and all participating members and leaders for accident and health-related issues. Each event that the council holds will carry its fair share of the expense of this council policy.

6. The council will purchase crime coverage for the handling of council cash by employees and volunteers in the amount of $10,000.

7. Units from other councils participating in council events will provide evidence of unit accident coverage prior to being accepted to participate.

8. Outside groups wanting to use council facilities must furnish a certificate of liability coverage from their own insurance agency and have it on file with the council prior to using council facilities.

9. "Tot lot" insurance will be purchased if younger children are invited to participate in council-run activities.

10. Venture Scouts who invite guests on their outings must purchase guest accident coverage prior to going on an outing.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Risk Management Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

Policies Concerning Cash Expended by the Council

CASH ADVANCES

T-22720-A

Cash advances are monies advanced to individuals for event expenses that cannot be completed using the normal vendor and invoice routine. Advances can only be written to a specific person, who will be personally responsible for returning either cash or receipts that total the amount of the cash advance.

1. Cash advance requests are submitted in time for the regular cash disbursement check run. Requests must be for $500 or less and must be approved by the Scout Executive.

2. The cash advance must be settled within fourteen days of the completion of the event. Cash is deposited, and the balance is expended to the appropriate expense account.

3. Persons reimbursing a cash advance must return unused cash and receipts for all expenditures labeled with the item purchased. A separate attached list should summarize the purchases by category (such as program supplies, food, office supplies).

4. Cash advances are not petty cash fund transactions, although they can be used as a substitute for a petty cash fund.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

CHANGE FUND

T-22720-B

The council will create and maintain a change fund of $25 for each trading post cash drawer. It will consist of two rolls of pennies, two rolls of nickels, one roll of dimes, one roll of quarters, ten one-dollar bills, two five-dollar bills, and one ten-dollar bill.

1. Each cash drawer shall start out with this exact amount of money each day.

2. Each person working in the Sellwise POS software will have his or her own cash drawer and will be personally responsible for the money in it even if lunch time and breaks are taken.

3. No one other than the owner of the cash drawer may handle the cash in that drawer until it is turned over to the accounting specialist for verification.

4. The accounting specialist will receive the drawer each evening and will promptly count out $25 in the denominations listed above and put the drawer in the safe. The balance of the drawer will be put into a money bag and labeled "balance of [drawer number] for [date]."

5. Each morning the trading post clerk shall count and verify the contents of the drawer prior to using it in the day's business.

6. Each morning the accounting specialist will count and verify the balance in the money bag and deposit it with that day's receipts.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

EMPLOYEE LOANS
T-22720-C

It is the policy of this council to make no employee loans. The council will not endorse or guarantee any loans on an employee's behalf.

The council may help employees locate reputable institutions that can make the type of loans the employee needs.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

PAYROLLS

T-22720-D

Council payrolls shall be produced on time with the correct information for each employee for the time worked. Payrolls shall be created for work completed for all non-salaried employees and by agreement for all salaried employees.

1. All employees will be paid on the 15th and last day of the month.

2. Salaried employees shall be on the 15th and last day of the month.

3. Camp payrolls shall occur on a regular basis for work completed. The camp director shall submit Payroll authorization(s) on the Monday following the completion of a work period. Payrolls shall be available by Friday following the submission of payroll authorization(s) by the camp director.

4. No payroll checks shall be issued until the employee returns the proper W4 and 1-9 forms.

5. The employee will authorize all voluntary deductions from paychecks before deductions are made.

6. All appropriate taxes will be withheld from all paychecks issued.

7. Deductions for garnishments, alimony, and child support shall be made in accordance with properly received court orders and judgments regardless of employee permission.

8. All deductions for garnishments, alimony, and child support shall be forwarded to the appropriate authority within ten days of issuing the payroll.

9. Camp payrolls shall be accompanied by the authorization list, which is signed by the employee when the check is received. Checks that are subsequently mailed by the camp director shall be so noted on the authorization list, which is then returned to the council for filing.

10. Hourly employees shall have their time validated by their supervisor and turned in to the payroll department 48 hours preceding the issuance of payroll.

11. Employees shall receive an annual statement of all earnings as well as taxes and voluntary and involuntary deductions made from their pay. This report shall be issued with the W2 form for each employee.

12. Employees shall have the right to view their payroll file at any time subject to a mutually agreed upon time with the payroll specialist during a regular business day.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

PAYMENT OF OBLIGATIONS

T-22720-E

It is the policy of this council to pay its obligations on time and to be responsible stewards of its resources through IOI pay.

1. Federal payroll income and FICA taxes will be paid by the third working day after the payroll has been issued.

2. State income tax will be paid by the fifteenth day of the month following the month in which it was withheld (or according to state law requirements).

3. Unemployment taxes will be paid by the fifteenth day of the month following the month in which the liability occurred (or according to state law requirements).

4. Benefits deductions and deferred income from employee 403b or thrift plans withheld from a month's payroll will be paid by the fifteenth day of the following month.

5. Vendor invoices must arrive by the due date expressed on the invoice or thirty days from the invoice date in the absence of any other information.

*The council may be either a monthly or semiweekly depositor based on the following government regulations. If annual taxes (FICA, FITW, and Medicare) are less than $50,000, the depositor is monthly. If annual taxes are more than $50,000, the depositor is semiweekly. There are exceptions to these rules. Contact the council's accountant or tax preparer for additional information.

Electronic Federal Tax Payment System (EFTPS)
The council files payments electronically through Prime pay.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

PETTY CASH FUND

T-22720-F

The council has a petty cash fund at the office and one at each camp to pay for minor cash purchases. The office account shall be in the custody of the office manager, who is personally responsible for all monies in the petty cash fund until the fund is surrendered. The camp account is the personal responsibility of the camp ranger.

1. The petty cash fund operates as an "imprest" fund. Once established, the amount in the fund should remain constant. As funds are expended, a check should be drawn to replace the money spent and charges should be recorded to the appropriate expense account.

2. Prepare petty cash vouchers in ink and show the date, item purchased, the amount in words and numbers, the account to be charged, and the signatures of the person receiving the money and the person approving the payment. The voucher shall be supported by an invoice or expense ticket.

3. Checks shall be drawn payable to *(person's name) petty cash fund.*

4. Employees may not cash personal checks at the trading post. Personal checks written by employees should be made payable to cash, endorsed by the payer, and cashed from the petty cash fund. The money must be immediately reimbursed to the petty cash fund.

5. The petty cash box will be audited quarterly by a member of the management staff.

6. Cash needed for events shall come from cash advances and may not be taken from the petty cash fund.

7. If field receipt books are issued to volunteers, the remaining blank receipts should be recovered after the accounting for the event is completed.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

PURCHASE ORDERS

T-22720-G

Sound business management of a council requires that a purchase order system be in place to control expense obligations that the council accrues. Placing an order for services or materials requires a purchase order. Purchase orders will be the responsibility of the bookkeeper.

1. Purchase orders shall be pre-numbered and consist of three copies. A completed purchase order should specify the vendor, purpose of the purchase, account to be charged for the purchase, and a signature of the authorizing member of management, such as the Scout Executive.

2. The original copy of the purchase order shall go to the vendor, the second copy to the person requesting the purchase, and the third copy kept as a control copy in the council office. Copies of the control copy of the purchase order should be filed in numerical order each day.

3. There shall be only one source of purchase orders and that person should, at all times, know the status of issued purchase orders or unused purchase orders.

4. If a remote site needs a purchase order, the requestor at the remote site should call the main office, provide the necessary information, and request a fax copy of the original purchase order from the main office.

5. When the vendor invoice has been received (at any site), the second copy of the purchase order should be sent to accounting where the volume and dollar amounts on the invoice are checked and approved. The copy should then be attached to the invoice.

6. Voided copies of the purchase order should be stapled to the control copy of the purchase order.

Policy approved by _____ _____
Scout Executive — Date

Policy reviewed by _____ _____
Council Treasurer — Date

Policy implemented on _____ Policy updated on _____
Date — Date

Orientation conducted on _____ Passed on _____
Date — Date

SALARY ADVANCES

T-22720-H

Salary advances are available to employees and are subject to certain restrictions.

1. The Scout Executive must approve all salary advances for any employee.
2. The salary advance exists to help an employee meet an immediate and unforeseen need for cash for a short period of time.
3. Salary advances shall not exceed an employee's total monthly salary, less deductions.
4. Repayment shall be required within thirty days of the salary advance.
5. No interest will be charged for the salary advance.
6. At the time of the salary advance, the employee should sign the necessary authorization for the council to recover the salary advance.
7. Salary advances may not be given to an employee during the employee's period of probation.
8. The council may help the employee find qualified credit counseling in cases where this would be helpful to the employee.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

CASH DISBURSEMENTS

T-22720-I

There are only two ways that cash can be disbursed in the council. One is through the petty cash fund and the other is by cash disbursement check. The Scout Executive shall be responsible for all cash disbursement checks. The policy is as follows:

1. Enter all approved invoices into the Accounts Payable software. Pay careful attention to the accounting date for the invoice, the payment due date, and the invoice date.

2. After entering all approved invoices, print an edit list and verify the vendor, dates, and amounts. When the information has been verified, create a transaction register and distribute this information to the general ledger using today's (the current)date.

3. Attach the vendor invoices to the related purchase orders and file alphabetically in the accounts payable file for future payment.

4. Run cash disbursement checks on the 15th and last day of the month. On morning after approved invoices have been entered and distributed to the general ledger, run the Cash Requirements Report and present it to the Scout Executive for signature.

5. Have the Scout Executive indicate which invoices are to be paid by marking them on the Cash Requirements Report.

6. Modify the list of invoices according to the instructions on the Cash Requirements Report, and then print a Pre-fun Report.

7. If this set of invoices is acceptable, have the Scout Executive sign the report indicating his approval of the invoices to be paid. If the list is incorrect, first make corrections and then seek approval.

8. Print approved checks, attach related invoices and purchase orders, and present these to the Scout Executive. Keep the check and its copies together until a signature has been affixed to the checks.

9. Have the Scout Executive take the approved Pre-Check Writing Report and the checks with related documentation to the treasurer or authorized signer. (Two signatures are required on all checks.)

10. After the checks have been signed, attach an audit copy of the check to the invoice and purchase order documentation.

11. File the documentation in vendor folders. Create vendor files for those used regularly. Miscellaneous files in alphabetical order can be used for all vendors who do not have repeat transactions.

Rules

- At no time will blank checks be signed.
- The accounting specialist is responsible for the safeguarding of unused checks. All voided checks will be put in a separate folder with all copies attached (if they are two- or three-part checks). Councils using laser-printed checks should change their Payroll passwords periodically to help maintain security.
- All disbursements for all funds will be made from their prospective checking accounts.
- The Scout Executive's bookkeeper will reconcile the checking accounts monthly.
- No manual checks will be written.
- When invoices or statements are not available as documentation, the Scout Executive will approve a check request, which will serve as the authorization to expend funds.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

BUDGETS

T-22720-J

Budgets will be created for all regular council expenditures, all self-sustaining events, and all Operating fund donor restricted funds.

1. The financial numbers from the long-range plan will be entered into the General Ledger software and updated each year for the third future year.

2. Budgets for the next year will be reviewed and revised as needed by cost center. Each staff member will be responsible for assigned cost centers.

3. All camp and activity budgets will be reviewed and revised as needed. Each event shall be charged for the appropriate share of direct expenses. (See the Cost Sharing policy.) A 5 % difference will be considered between total revenues and total expenses for contingencies.

4. At the conclusion of the current year's activity, it shall be the responsibility of each event committee to review and revise next year's budget.

5. All budgets shall be expressed as income accounts that show all different types of income and all different classes of expenditures by account number for the event. No expenses will be netted to income.

6. Donor restricted funds in the operating budget should be budgeted as closely as management has information on which to base the budget.

7. Critical achievements will include the staff member's stewardship of budgeted events.

8. Contributions of services and materials instead of cash will result in a charge to the budget item affected by the type of service or material.

9. Reports showing account details can be printed using the General Ledger software. Management staff can take advantage of several different reports to assist in the budgeting process.

10. The preliminary United Way operating budget shall be presented to the executive board in February of each year.

11. The final operating budget for the coming year shall be presented to the executive board in December of each year.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

PROCESSING GIFTS OF SERVICES OR MATERIALS

IN LIEU OF CASH

T-22720-K

Contributions to this council are encouraged to be in cash. Any contribution may be paid by a gift of services or materials instead of cash. Under these circumstances, it is important that all employees understand the applicable rules.

1. "Gifts in kind" are forms of payments. These are in lieu of cash, a check, or credit card.

2. Before a gift in kind can be accepted, it must be cleared by the Scout Executive. Contributions must be usable in the Operating fund and they must be budgeted in the current year. Any contributions to the Capital fund must be cleared ahead of time.

3. Contributions will be credited at fair market value at the time they are received.

4. When payment is received, it will be charged to the relevant operating expense account as well as credited to the appropriate pledge receivable account.

5. Thank-you letters need to be written to the person or persons who have furnished this type of contribution and should describe the gift and the council's appreciation for it. Unless specifically instructed to do so, do not put a dollar amount in the letter.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

RESOLUTIONS LOG

T-22720-L

It is important that decisions of the executive board be written and recorded in the official minutes of the council. Properly written minutes will make the job of researching and reading the official decisions of the board much easier.

1. Minutes will be written with a "resolutions" or decisions section so that all decisions of the executive board can be easily found.

2. A copy of the resolutions or decisions section will be put in a folder along with a log of decisions, the date of the board meeting, and the essential nature of the decisions.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

FIELD RECEIPTS

T-22720-M

1. Issue a field receipt for all monies received outside of the council service center.

2. Issue field receipt books to all professional personnel and replace them as they are used. On occasion, it may be necessary to issue field receipt books to volunteers.

3. All field receipts shall be prenumbered, consist of three copies, and be issued to a specific person. Management shall periodically check to identify and verify proper usage of field receipts.

4. Field receipts should be completed in ink with sufficient pressure to make all three copies legible. Issue new field receipt books as current ones are used. Extra books are available for large events.

5. Each of the three parts of a field receipt has a specific purpose. The white (top) copy shall go to the original payer. The yellow copy shall accompany cash receipts turned in to the council service center. The pink copy shall be kept with the field receipt book and be turned in when a new book is issued.

6. All copies of the field receipts must be accounted for. Voided receipts should be clipped to the pink copy of the cash receipt when the field receipt book is turned in.

7. Field receipts should be submitted no later than three business days after they are issued.

Policy approved by _____ _____
Scout Executive Date

Policy reviewed by _____ _____
Council Treasurer Date

Policy implemented on _____ Policy updated on _____
Date Date

Orientation conducted on _____ Passed on _____
Date Date

Gifts in Kind
Resolution
T-22720-N

Gifts in Kind are a form of payments. They can be used in any campaign and are a legitimate substitute for cash.

If the fundraising cash flag is turned on than all gifts in kind can be operated from the fundraising clerk's desk. Instead of cash the operator uses the gift in kind button and picks the account number that best represents the kind of gift in kind they are receiving.

ADOPTED by the Executive Board of the Rainbow Council, Boy Scouts of America, at a properly constituted meeting the 27day of February 2020.

Policy approved by _____ _____
Jim Solari, Council President Date

Policy approved by _____ _____
Council Treasurer Date

Policy approved by _____ _____
Ted Karns, Scout Executive Date

Rainbow Council
Boy Scouts of America

Custodial Accounts Resolution
T-22720-O

1. Custodial accounts are those that are designated as custodial funds or those that are being held for other Scouting entities for which this council does the accounting. The national council has declared that 2301 Registration, 2302 Boys' Life, 2303 World Friendship Fund, 2304 Regional Courtesy Fund, 2305 Council Courtesy Fund, 2341 Unit Deposits, 2351 National Training Courses, 2352 Regional Training Courses, 2361 National Meeting, 2362 Regional Meeting, 2371 Order of the Arrow, 2372 National Eagle Scout Association all have been declared as Custodial Accounts.
2. No custodial accounts should involve money that eventually is owned by the council.
3. Custodial Accounts are not to be used in lieu of Restricted Funds.
4. There is only one account for the Order of the Arrow (2371).
5. Custodial Accounts are not to be used in substitute for National Events.

Approved Date: February 27, 2020

Policy approved by _____ _____
Jim Solari, Council President — Date

Policy approved by _____ _____
Council Treasurer — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date

Pledge Billing Resolution T-22720-P

Pledges that have a balance on them shall be billed when their billing is due.

All pledges below $250 shall be billed by the June billing cycle. Pledges over $250 can be billed anytime between January and December.

Pledges shall be sent out by laser print with the pledge record number on the billing slip for ease of administration.

Billings shall be sent by the 25th of the previous month so that the council has a reasonable chance to collect the pledge during the desired pledge billing month.

Approved Date: February 2020

Policy approved by _____ _____
Jim Solari, Council President — Date

Policy approved by _____ _____
Council Treasurer — Date

Policy approved by _____ _____
Ted Karns, Scout Executive — Date