# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Policies Concerning Cash Received by the Council</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Deposits</td>
<td>5</td>
</tr>
<tr>
<td>Processing Cash and Equivalents Received at the Front Desk</td>
<td>7</td>
</tr>
<tr>
<td>Processing Cash and Equivalents Received by Mail</td>
<td>8</td>
</tr>
<tr>
<td>Field Receipts</td>
<td>10</td>
</tr>
<tr>
<td>Uncollectible Accounts Receivables</td>
<td>11</td>
</tr>
<tr>
<td>Unit Accounts And Escrow Accounts</td>
<td>13</td>
</tr>
<tr>
<td>Policies Concerning Cash Expended by the Council</td>
<td>14</td>
</tr>
<tr>
<td>Cash Advances</td>
<td>14</td>
</tr>
<tr>
<td>Petty Cash Fund</td>
<td>15</td>
</tr>
<tr>
<td>Change Fund</td>
<td>16</td>
</tr>
<tr>
<td>Employee Expense Reimbursements</td>
<td>17</td>
</tr>
<tr>
<td>Employee Loans</td>
<td>18</td>
</tr>
<tr>
<td>Payrolls</td>
<td>19</td>
</tr>
<tr>
<td>Payment of Obligations</td>
<td>20</td>
</tr>
<tr>
<td>Purchase Orders</td>
<td>21</td>
</tr>
<tr>
<td>Cash Disbursements</td>
<td>22</td>
</tr>
<tr>
<td>Cost Sharing</td>
<td>24</td>
</tr>
<tr>
<td>Use of the Postage Meter</td>
<td>25</td>
</tr>
<tr>
<td>Policies Concerning Fundraising</td>
<td>26</td>
</tr>
<tr>
<td>Fundraising Pledge and Cash Processing</td>
<td>26</td>
</tr>
<tr>
<td>Uncollectible Pledges</td>
<td>27</td>
</tr>
<tr>
<td>Fundraising Records</td>
<td>28</td>
</tr>
<tr>
<td>Contributions of Stock</td>
<td>29</td>
</tr>
<tr>
<td>Processing Gifts of Services or Materials in Lieu of Cash</td>
<td>30</td>
</tr>
<tr>
<td>Policies Concerning Asset Management</td>
<td>31</td>
</tr>
<tr>
<td>Budgets</td>
<td>31</td>
</tr>
<tr>
<td>Recording Fixed Assets</td>
<td>32</td>
</tr>
<tr>
<td>Recording Inventories</td>
<td>34</td>
</tr>
<tr>
<td>Consignment of Supplies and Equipment</td>
<td>35</td>
</tr>
<tr>
<td>Insurance Coverage</td>
<td>36</td>
</tr>
<tr>
<td>Office Safes</td>
<td>37</td>
</tr>
<tr>
<td>Policies Concerning Council Records and Documents</td>
<td>38</td>
</tr>
<tr>
<td>Resolutions Log</td>
<td>38</td>
</tr>
<tr>
<td>Record Retention and Document Destruction Policies</td>
<td>39</td>
</tr>
<tr>
<td>Policy Manual Authorization</td>
<td>44</td>
</tr>
<tr>
<td>Addendum: Cash and Mail Handlers</td>
<td>46</td>
</tr>
<tr>
<td>Addendum: Cash Disbursement Authorization</td>
<td>48</td>
</tr>
<tr>
<td>Addendum: Safe Access</td>
<td>50</td>
</tr>
</tbody>
</table>
Fiscal Management and Stewardship Policies

Responsible management and stewardship of funds, resources, and records, is an obligation of the Dan Beard Council. It is the belief of the Dan Beard Council board of directors and staff that the financial security and soundness can only be protected by strict adherence to approved fiscal management and stewardship policies.

This manual includes the policies and procedures of the Dan Beard Council to ensure fiscal controls, protection of council funds, assets, and property, and the protection of employees and volunteers. The policies that follow were written based on a template recommended by the National Council and altered to reflect local auditor recommendations, Ohio or Kentucky state laws, and augmented with procedures specific to the Dan Beard Council operations.

It is essential that this manual remain up to date and available. The policy for revising the Fiscal Management and Stewardship Policy Manual are as follows:

1. The manual will be reviewed by the council finance committee annually. After necessary revisions have been made, it will be presented to the board of directors for approval at the annual business meeting.

2. Upon approval of the manual by the board of directors, the Council Treasurer and Scout Executive will sign an authorization page noting the revision date of manual.

3. Changes in staff positions that impact fiscal controls shall be addressed in the Addendums at the end of the manual. The Addendums may be amended upon authorization of the Controller and Director of Support Services.

4. The manual shall be made available to all staff, with a hard copy of the current manual given to the following staff members following the annual approval by the board of directors:
   a. Scout Executive
   b. Director of Field Service
   c. Director of Development
   d. Director of Support Services
   e. Controller
   f. Accounting Specialist
   g. Development Directors
   h. Properties Director
   i. Program Director
   j. Development Support Staff
   k. Office Manager
   l. Executive Assistant
Policies Concerning Cash Received by the Council

Bank Deposits

The policy for opening a bank deposit account are as follows:

1. 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.

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

The procedures for preparing and transporting bank deposits are as follows:

1. Bank deposits are prepared daily for every day of business. A separate deposit is prepared for monies received at the cash register(s) and those received as contributions. Monies received by mail, excluding contributions, are included in the deposit for the cash register(s).

2. Only the persons authorized by the Addendum: Cash and Mail Handlers may handle and prepare a bank deposit.

3. Non-contribution monies are deposited to the Fifth Third checking account. Contribution monies are to be deposited to the appropriate deposit account for each fund.

4. There must be at least one deposit ticket for each day's business regardless of the size of the deposit.

5. Money is not to be held overnight on the council premises with the exceptions of the next day's change drawer and any cash not deposited from the previous day's business.

6. The person who prepares the deposit must also transport the deposit to the bank and sign the deposit slip.

7. Deposits are to be taken to the bank in a locked deposit bag. Only the bank teller may unlock the deposit bag.

8. For deposits with cash money over $5000, a second staff member must escort the preparer to the bank. Deposits must be driven to the bank, not walked.
The procedures for verifying and recording a deposit are as follows:

1. At the end of each day, or when a registered is closed, a sales summary is made and a deposit is prepared. The Accounting Specialist will verify that the total of daily mail log matches the mail batch entry from the cash register and the contributions Batch Edit List produced by the Development Support Staff.

2. Separate bank deposit slips are prepared for non-contribution checks and for contribution checks.

3. Bank deposits slips are in triplicate. Each copy is stamped by the bank. The bank keeps the white and yellow copies. A copy of the stamped contributions deposit slip is kept for each deposit.

4. End-of-day paperwork for verifying deposits are stapled together and submitted to the Accounting Specialist daily. The contents of the end-of-day paperwork include:
   a. Bank deposit bag receipt
   b. Pink copy of bank deposit slip for cash register(s)
   c. Pink copy of bank deposit slip for contributions
   d. Credit card terminal batch report
   e. Merchant copies of credit card receipts
   f. Adding machine tape of checks from cash register(s)
   g. Daily mail log spreadsheet
   h. Adding machine tape of monies received in daily mail
   i. Sellwise end-of-day summary report
   j. Cash register balancing sheet

5. Cash deposits are verified by the bank immediately. Check deposits are verified later by the bank and an advice notice is sent to the Controller if the deposit does not match or there is an issue with a check. If there is an issue with a check, the procedures under Uncollectible Account Receivables will be followed.

6. If a deposit does not balance, the deposit and all accompanying paperwork are brought to the Controller. That person will review the deposit, determine the reason it does not balance, and approve the deposit. The preparer will sign and submit a written explanation for the discrepancy.

7. The Accounting Specialist will verify that the deposit slips match the daily sales summary on a daily basis. Any discrepancies are brought to the Controller.
Processing Cash and Equivalents Received at the Front Desk

The procedures for processing cash received at the front desk are as follows:

1. Only those authorized by the Addendum: Cash & Mail Handlers may handle cash at the front desk.

2. All cash and cash equivalents received at the front desk should be immediately rung into the register and a receipt given to the customer/staff member.

3. If for some reason the cash received cannot be rung into the register, a field receipt should be issued to the customer/staff member.

4. For credit card payments, the signature should be verified on the back of the card. The customer name should not be different than the card name.

5. Cash received with the mail log, should be rung in as one batch, and the total should match the mail log.

6. A cash register should remain open until the building closes.

7. Once closed, the contents of the register should be balanced to the summary report from the register. An adding machine tape of checks should be included as well as a copy of the mail log for that day.

8. The credit card machine should be batched, transmitted and balanced to the register report on a daily basis.

9. Contents of the register and the end-of-day paperwork should be taken to the safe.
Processing Cash and Equivalents Received by Mail

The procedures for picking up, opening, and processing mail are as follows:

1. Only those persons authorized by the Addendum: Cash and Mail Handlers may pick-up, handle, or open mail (“Mail Staff”).

2. Mail is picked up at the post office every day at 8:30am. All mail shall be controlled as soon as it is received. Mail will be kept unopened until delivered.

3. All mail shall be opened except for mail marked “personal and confidential,” “certified,” or bank statements. Individuals assigned to opening the mail do not have cash receipt or bookkeeping responsibilities or not be the person that goes to get the mail.

4. A Mail Staff member may not open the mail alone. If a staff member must leave, another Mail Staff member will be called to take their place.

5. All mail is stamped with the date of receipt.

6. All bank statements are given, unopened, directly to the Scout Executive. Certified mail is given, unopened, to the Director of Support Services. If the envelope contains a check, it is given to the Mail Staff for normal processing.

7. All checks that are not contributions shall be stamped “For deposit only, Dan Beard Council.” All contribution checks shall be stamped “For deposit only, Dan Beard Council” by the Development Support Staff.

8. All checks are totaled using an adding machine. A separate total is made for contributions checks and non-contribution checks. Both adding machine tapes are signed by the Mail Staff opening the mail that day.

9. A daily mail log for the money will be created on a spreadsheet. The list shall indicate the date of receipt, the date and number of the check or money order, and the name of the check writer. For contributions, if applicable, the name of the person, company, or organization for which the payment is to be credited will also be included.

10. The daily mail log total must equal the totals of the adding machine tapes.

11. The daily mail log is emailed to all staff. A hard copy is given to the Receptionist Staff with all adding machine tapes attached. Another hard copy is given to the Development Support Staff with the adding machine tape for contribution checks attached.

The procedures for processing non-contribution checks are as follows:

1. All non-contribution checks are sorted by account number and brought to the cash register by one of the Mail Staff.
2. Checks are entered into the cash register and credited to the appropriate account by one of the Receptionist Staff as authorized by the Addendum: Cash and Mail Handlers.

3. The Receptionist Staff shall process the mail in the Sellwise point-of-sale software as a single batch. The receipt is credited to the daily sales summary and submitted with the end-of-day paperwork.

The procedures for processing contribution checks are as follows:

1. All contribution checks are given to the Development Support Staff by one of the Mail Staff. Contribution checks are not put through a cash register. The Development Support Staff will determine the appropriate account to credit contribution checks.

2. The Development Support Staff shall process the checks in the fundraising software as a single batch. After batch processing, the Development Support Staff will print the Batch Edit List and a member of the Mail Staff will compare it to the daily mail log and initial the log.

3. After processing, a deposit slip is completed and submitted with the checks. The checks are placed in the cash safe.

Checks received by mail without a designated or obvious purpose will follow these procedures:

1. The Mail Staff will make a call to the check writer to determine the check’s purpose.

2. If the purpose cannot be determined the same morning, an entry for the check is made in the mail log under account #6931 (“Other Income”) with a note of “Unknown account, not deposited.”

3. A copy of the check is made and given to the Accounting Specialist.

4. The check in question is put in the cash safe. That person will continue to contact the check writer. If no response is given within five days, the check is deposited on the fifth day with the daily contribution deposit. A letter is sent to the check writer stating that the check has been deposited and they can contact the council if a mistake has been made. A transfer of funds is made with a credit to the appropriate contribution account and a charge to account #6931; a copy of the check is attached and submitted to the Accounting Specialist.

5. If the purpose of the check is determined after it has been deposited, a transfer of funds is made with a credit to the appropriate account and a charge to the contribution account; a copy of the check is attached and submitted to the Accounting Specialist.

6. If the purpose of the check is determined, the daily mail log from the date of receipt is updated with the correct account number in the notes column. The updated mail log is sent out to all staff.
**Field Receipts**

1. Only official field receipt books available from National BSA are approved for use.

2. For all monies received outside of the council service center, a field receipt must be issued.

3. All field receipts shall be pre-numbered, consist of three copies, and be issued to a specific person. The Controller shall periodically check to identify and verify proper usage of field receipts.

4. Field receipt books are issued to professional staff regularly and to support staff as needed. When a field receipt book is issued, the issuer (Receptionist) will record to whom it was issued, the date, and the range of receipt numbers in the book. When a receipt book has been fully used, it is returned to the issuer and recorded.

5. On occasion, it may be necessary to issue field receipt books to volunteers. The above procedures for issuing a receipt book are followed with the name of the professional staff advisor for the volunteer also being recorded.

6. Field receipts should be completed in ink with sufficient pressure to make all three copies legible. Extra books are available for large events.

7. 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.

8. 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.

9. Used field receipt books are kept in the cash safe per the Record Retention and Document Destruction Policy.
Uncollectible Accounts Receivables
(Including Returned Checks, and Popcorn Payments)

The procedures for processing a returned check (excluding popcorn payments and contributions) are as follows:

1. If a deposited check bounces, an advice notice is sent by the bank to the Controller.

2. If the amount of the check is $100 or less, the Accounting Specialist will attempt to contact the check writer to resolve the issue. If valid payment is not received, the check is written off and the council services or contribution credits associated with the check are cancelled.

3. If the amount of the check is more than $100, a copy of the check and any accompanying paperwork is brought to the professional staff advisor responsible for the account the check has been credited to. The professional staff advisor will attempt to contact the check writer to resolve the issue. If valid payment is not received within 90 days, the check is written off and the council services or contribution credits associated with the check are cancelled.

4. If a check written for deposit into a unit account bounces, the unit account will be debited for the amount plus the cost of the returned check fee, and the unit notified of the transaction.

The procedures for processing a returned popcorn payment check are as follows:

1. All popcorn sales related checks returned for insufficient funds shall be maintained by the Accounting Specialist, with copies to the Scout Executive, the Director of Development, and the Development Director.

2. Immediately upon receipt by the Development Director, the unit is added to a “Payment Tracking Spreadsheet.” Information collected by telephone and electronic messaging is documented on the spreadsheet until payment is received. The Director of Development are updated regularly on collection progress.

3. Collection Stages:
   a. Development Director contacts unit Popcorn Chair by phone within 24 hours. One attempt may be made to deposit a check again at the suggestion of the unit. After a second failed deposit, only cash, money order, or cashier check will be accepted.
   b. If no direct contact is established within 24 hours, or if no satisfactory update is provided, a polite email expressing significant concern is sent to all registered adult leaders within unit to inform them of the payment situation. Unit is given 48 hours to contact the Development Director to establish satisfactory payment plans.
   c. If available, the funds will be taken from the unit account and the unit notified of the transaction. If there are insufficient funds in the unit account, then the steps under section “E” below will be followed.
   d. If no satisfactory progress is made within 48 hours, the unit will be sent an email informing them of the collection steps are now in process.

Revision Date: 1/11/16
e. The following steps are taken to collect payment:

   i. The council’s legal counsel is contacted to initiate the collection process. A statement that the council will pursue all legal options available to collect council and unit level funds will be included.

   ii. A letter will be mailed to each registered leader informing them the unit is no longer considered in “good standing” with the council due to lack of payment. The Development Director will seek professional advice regarding specific wording. The council has particular interest in helping protect the unit profit.

   iii. Appropriate law enforcement is notified.

The procedures for processing a returned contribution check are as follows:

1. All contribution related checks returned for insufficient funds shall be maintained by the Accounting Specialist, with copies to the Director of Development.

2. Immediately upon receipt, the Director of Development will contact the donor and attempt to secure payment.

3. The Director of Development will update the Accounting Specialist on the status within 5 days of notification, or the Accounting Specialist will begin sending standard NSF letters to the donor.

4. The Director of Development will determine if a check should be written off and notify the Scout Executive and Accounting Specialist.
**Unit Accounts And Escrow Accounts**

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

Units are also encouraged to hold escrow accounts to pay for member registration associated costs.

1. Escrow accounts may only be used for payment of membership registration fees, charter fees, member insurance fees, and Boys’ Life subscription fees. Unit accounts may be used for all the above as well as any other council fees, activity and camp fees, popcorn payments, and Scout Shop purchases.

2. Units may open unit accounts and escrow account with permission from the chartered organization using the “Unit Account Authorization Form.”

3. Withdrawals may be made from unit accounts and escrow accounts. Requests for withdrawal must be made on letterhead from the unit’s chartering organization and be signed by the institution head or chartered organization representative. Withdrawals will take the form a check made payable to the unit.

4. Expenses from the unit account and escrow accounts can only be made by those listed on the Unit Account Authorization Form.

5. The Sellwise software will track the balance of unit accounts. When a deposit or withdraw is made to or from a unit account, an entry is made into Sellwise and a copy of the transaction receipt is given to the Accounting Specialist.

6. The Registrar will track the balance of escrow accounts. Deposits are made through the Sellwise software with a receipt given to the Registrar and Accounting Specialist.

7. The council is responsible for closing unit 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.

8. 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.
Policies Concerning Cash Expended by the Council

Cash Advances

1. 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 professional, who will be personally responsible for returning either cash or receipts that total the amount of the cash advance.

2. Cash advance requests are submitted in time for the regular cash disbursement check run. Requests must be for $500 or less for district events, and $2500 or less for council events. All requests must be approved by the Controller.

3. Checks shall be drawn payable to the name of the employee receiving the petty cash. Volunteers are not eligible for receiving petty cash checks.

4. The cash advance must be settled within 30 days of the completion of the event. Cash is deposited and the balance is expended to the appropriate expense account.

5. Only a monthly basis, the Accounting Specialist will produce an Outstanding Cash Advance Report listing cash advances that are outstanding after 30 days. The report is given to the Director of Support Services.

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

7. Sales tax should not be paid through cash advances. Continued failure to uphold this policy may result in loss of cash advances privileges.
Petty Cash Fund

The council has a petty cash fund at Camp Friedlander and at Camp Michaels to pay for minor cash purchases. The Camp Friedlander account is the personal responsibility of the Lead Ranger, and the Camp Michaels account is the personal responsibility of the caretaker.

During summer camp programs, a petty cash fund is held at Camp Friedlander and Cub World. These funds are issued to the Reservation Director, who is personally responsible for all monies in the petty cash fund.

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. All petty cash requests are approved by the Scout Executive.

2. Prepare petty cash vouchers in ink and show the date, item purchased, the amount, the account to be charged, and the signatures of the person receiving the money and the person approving the payment.

3. Checks shall be drawn payable to the name of the employee receiving the petty cash. Volunteers are not eligible for receiving petty cash checks.

4. Employees may not cash personal checks at the council service center or camp trading post.

5. Sales tax should not be paid through cash advances. Continued failure to uphold this policy may result in loss of cash advances privileges.

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

The council will create and maintain a change fund of $75 for each of the two service center cash drawers.

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 unique login and will be responsible for all transactions rang under that login.

3. Each morning the Customer Service Staff shall count and verify the contents of the drawer prior to using it in the day's business.

4. Each drawer shall be counted and balanced to the Sellwise report at the end of each day.

5. A change in staff using the drawer will require that the drawer be counted prior to the change and recorded on the Cash Balancing Sheet.

6. Each day a staff member authorized by the Addendum: Cash and Mail Handlers will count and verify the balance from the register and deposit it with that day's receipts as described by Bank Deposits.
Employee Expense Reimbursements

Employees will be reimbursed for reasonable expenses incurred in the course of business, provided such activity is approved in advance. Staff leaders should be consulted on policies governing reasonable expenses and procedures on reporting for reimbursement.

1. Memberships in community service or professional organizations which contribute directly to improved effectiveness in the employee's position will be reimbursed provided the membership is approved by the employee's staff leader and is a part of the employee's position description. Examples of memberships which are not reimbursed include social, fraternal, or professional organizations in the personal interest of the employee rather than the Dan Beard Council.

2. Fees for credit cards or other charge accounts used also for the employee's personal benefit will not be reimbursed.

3. Expense accounts are due by the 15th of each month. Reimbursement will be reduced by 10% if submitted after the deadline. For each week following that the expense report is past due, reimbursement will be reduced by an additional 10%. After 10 weeks, no reimbursement will be given.

4. Receipts are required for all expenses.

5. Sales tax will not be reimbursed.

6. Meals can be expensed if it is in the course of work with a volunteer. Breakfasts and evening meals can be expensed, i.e., if required, meeting commitments. It is expected that the staff will attempt to seek moderately priced restaurants and meals. Staff are discouraged from picking up the cost of meals for others. Alcohol may not be expensed.

7. Employees driving a council lease vehicle are expected to reimburse the council for personal miles driven. The rate of mileage to be reimbursed to the council will be determined on a monthly basis. The record of business and personal miles driven is included on the monthly expense report. Regular vehicle maintenance costs will also be reimbursed.

8. Employees driving a personal vehicle for business purposes will be reimbursed at the monthly rate as determined by the IRS. Only approved business trips will be reimbursed. The employee will submit a report of business miles driven to be reimbursed.

9. The definition of business miles is as follows:
   a. All miles driven between the first and last business appointment of the day are business miles. This does not include any personal trips between appointments.
   b. All miles driven that take place in the evening or on the weekend for the sole purpose of work are business miles.
   c. All miles driven from the employee’s home to the first appointment of the day (including the council service center) are personal miles. All miles driven from the last business appointment of the day to the employee’s home are personal miles.
Employee Loans

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.
Payrolls

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. Salaried employees shall be paid on the thirteenth and the twenty-seventh of the month. If either of these dates falls on a weekend, then payment shall occur on the nearest business day prior to the payday.

2. Camp payrolls will follow the same payroll as the rest of the council. The Camp Director will submit payroll authorizations to the Controller in time for the payroll to the processed.

3. No payroll checks shall be issued until the employee returns the proper W4, IT-4 and I-9 forms.

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

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

6. Deductions for garnishments, alimony, and child support shall be made in accordance with properly received court orders and judgments regardless of employee permission. The Scout Executive will be made aware of all garnishments.

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

8. 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.

9. Hourly employees shall have their time validated by their supervisor and turned in to the payroll department by the business day preceding the issuance of payroll.

10. All employees, with the exception of seasonal camp staff, will receive direct deposits of paychecks.

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 Controller during a regular business day.

13. Payroll advances may be arranged upon approval of the Scout Executive. An employee may not receive more than two payroll advances in a twelve month period.
Payment of Obligations

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

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.

6. Any discounts for early payment indicated on an invoice will be taken.
Purchase Orders

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 Controller.

1. A completed purchase order should specify the vendor, purpose of the purchase, account to be charged for the purchase, and a signature of the person authorized by Addendum: Cash Disbursement Authorization.

2. Purchase orders shall be pre-numbered and consist of three copies. The original pink copy of the purchase order shall go to the vendor, the second yellow copy to the Accounting Specialist when the order is placed, and the third copy held and attached to the invoice when received.

3. Those issuing purchase orders should, at all times, know the status of issued purchase orders or unused purchase orders.

4. It is the policy of the Dan Beard Council to also use check requests in the same regards or instead of purchase orders.
Cash Disbursements

There are three ways that cash can be disbursed in the council. One is through the petty cash fund and the other is by cash disbursement check or electronic funds transfer (EFT). The person authorized by the Addendum: Cash Disbursements shall be responsible for all cash disbursement checks.

The procedures for authorizing and preparing cash disbursement checks is as follows:

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

2. After entering all approved invoices, look at the 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. Cash disbursement checks will be run every Wednesday. Checks are signed by approved signers every Friday.

5. Only authorized check requests and purchase order may be used to produce a disbursement check.

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

7. If this set of invoices is acceptable, the report indicating approval of the invoices to be paid is signed by the person authorized by Addendum: Cash Disbursement Authorization. If the list is incorrect, first make corrections and then seek approval.

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

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

10. 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.

The procedures for check signing are as follows:

1. All checks require two signatures.
2. Checks with an amount under $2,500 can be signed and countersigned by a member of the management staff authorized by Addendum: Cash Disbursement Authorization.

3. Checks with an amount over $2,500 must be signed by a volunteer signer and a member of the management staff authorized by Addendum: Cash Disbursement Authorization.

4. Checks with an amount over $10,000 must be signed by the Scout Executive and by one of the authorized volunteer signers.

5. A check signing schedule is established on an annual basis for volunteer signers to come to the service center to sign checks. The schedule of signers is outlined in the Addendum: Cash Disbursement Authorization.

The following policies for cash disbursement checks apply:

1. 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).

2. Operating disbursements will be made from the operating checking account. Capital disbursements will be made from the capital checking account.

3. The Controller will reconcile the checking account monthly.

4. No manual checks will be written.

5. When invoices or statements are not available as documentation, only the person authorized by the Addendum: Cash Disbursement Authorization may approve a check request, which will serve as the authorization to expend funds.
Cost Sharing

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 or check requests that clearly identify all items purchased for the event.

2. Each event will be charged for all printing costs for the event.

3. Each event will be charged for all postage expended for the event.

4. Each event will be charged for shipping charges for the event.

5. All equipment purchased for an event becomes the property of the council.

7. 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.
Use of the Postage Meter

The council shall use a postage meter to affix postage to all of its outgoing mail. Employees may make occasional use of the council postage meter by paying the respective cost of postage at the reception desk.
Policies Concerning Fundraising

Fundraising Pledge and Cash Processing

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 Development department and Accounting department.

1. Contributions received by mail will follow the procedures for contribution checks described by Processing Cash and Equivalents Received by Mail.

2. Family Friends of Scouting: The fundraising solicitor creates a report sheet and attaches it to the pledges and payments that staff members or volunteers hand carry. This control report is included in triplicate form in each Family FOS packet. The report sheet will indicate the contents of any envelopes given to the development support staff. The fundraising solicitor will keep one copy of the form. Report sheets will be validated against the contents, and a copy of the report sheet will be returned to the person bringing the information to the development support staff. Pledges and payments that do not have a report sheet attached will be turned over to the District Executive for reconciliation.

3. Non-Family FOS Packets (Community FOS, GSAL, clean-up efforts, Special Events, etc.): Pledge cards and accompanying payment (if any) should be turned into the development office immediately. Development Support Staff will issue a field receipt to the staff member and are responsible for making sure all pledges and payments are recorded on the same day as received. Any pledges and payments received late in the day should be bundled and placed in the safe overnight, and processed immediately the next morning.

4. 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 on the contributions deposit slip.

5. Once the list of the distribution file has been verified, the transactions should be distributed to the general ledger. The Accounting Specialist should verify that the Contributions Summary is in the general ledger as a contributions journal. The Accounting Specialist must verify that the summary is in the general ledger as a cash receipts journal.
Uncollectible Pledges

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 Director of Developments’ 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 Development Support Staff reviews the amount of uncollectible pledges identified by the Director of Development 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).
Fundraising Records

Fundraising records are a very important part of a council’s history. Contribution records must be saved for seven years in order 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 for the family FOS effort.

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

5. Thank-you letters will be sent to all contributors. The Fundraising system records will be updated weekly to indicate who has been thanked.

6. 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 Director of Development.

7. Incomplete records will be given to the Director of Development for resolution.

8. To mark a prospect as worked but no pledge made, enter a W on the status line of the Fundraising software record.

9. 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. The record should also be marked “no bill” and the billing date changed to 12/31 of the current year to prevent the record from showing on aging reports.

10. 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.

11. 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.
Contributions of Stock

It is the council’s policy not to hold stock but to convert it as soon as is practical into cash. The following is the process of valuing and handling stock.

1. All notifications regarding contributed stock must be given to the Director of Development.

2. In the case of an electronic transfer of stock, the donor will be given instructions to transfer the stock to the PNC trading account. PNC will send a letter of acknowledgement to the Director of Development and the Controller that provides the donor’s name, date of gift, date of sale, value at time of gift and value at time of sale. The development staff will record the gift based on the value at the time of the gift. The controller will record any gain or loss at the time of the sale in the general ledger.

3. In the case of a stock certificate being given directly to the council, the donor must complete a stock/bond power that includes a signature guarantee. This is sent to PNC. The certificate is sent to PNC separately. The Director of Development will research the stock high and low price on the day of the donation. The midpoint 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 Controller will record any gain or loss at the time of the sale in the general ledger.
Processing Gifts of Services or Materials in Lieu of Cash
(Gifts-in-Kind)

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 approved by the submitting executive, their staff leader, the Director of Development, and the Director of Support Services. 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 prior to an ask is made for the gift.

3. A credit memo, a “no charge” invoice, or correspondence from the donor documenting the assessed value of the gift must accompany a pledge card. A credit up to the budgeted amount may be given.

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, a dollar amount is not to be included in the letter.
Policies Concerning Asset Management

Budgets

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 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.

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. 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.

8. 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.

9. The preliminary operating budget for the coming year shall be presented to the Executive Committee in December of each year.

10. The final operating budget for the new year shall be presented to the Board of Directors in January of each year.
Recording Fixed Assets

It is the policy of this council to record all fixed assets that have been purchased or donated. In order to qualify as a fixed asset, a single item must be worth $2,500 or more at the time of purchase or donation. Purchases less than $2,500 can be designated as a fixed asset at the discretion of the Controller. 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 fixed asset clearing account (2-1800-000-25).
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.

19. The fixed asset list will be reviewed and revised annually in December.
Recording Inventories

The council has two types of inventories to record – resalable items and program items of value. Once a year, the council will conduct a physical count of each of these inventories and will adjust the values carried on the general ledger to match the actual count.

1. At the end of summer camp, return appropriate items to the National Supply Division. Items that cannot be returned as well as nonperishable food in the trading posts should be counted and recorded at cost on inventory sheets that are given to the Controller.

2. The Controller will make an adjustment to the inventory balance in the general ledger based on the inventory sheets.

3. If any items are removed from the trading post after the inventory is taken and before year end, the information should be recorded and given to the Controller for adjustment to the inventory account.

4. In November or December, an inventory should be done of any year-round camp items of value. This includes, but is not limited to, repair supplies, lumber, plumbing supplies and equipment under $2,500 (the capitalization limit). The inventory list, if any, should be given to the Controller who will record the adjustment to the general ledger.

5. In December, any office supplies of value and popcorn should be counted and given to the Controller.
Consignment of Supplies and Equipment

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. Any items not returned will be replaced or reimbursed at fair market value to the council by the person checking them out.

1. 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.

2. 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. All items will be charged to the District or event at retail price, and when the event or meeting is over, all supplies or money to cover the supplies must be returned and a credit for supplies returned will be issued to the District or Event that was originally charged. Only items in saleable condition will be accepted as returns.

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

It is the position of this council that, in order 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. The council 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 $5 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.

6. The council will purchase crime coverage for the handling of council cash by employees and volunteers in the amount of $500,000.

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.
Office Safes

The council shall maintain two safes for the safeguarding of various assets, one for cash and monies ("Cash Safe"), and one for permanent records and important documents ("Records Safe"). Access to the safes is restricted to only those listed in the Addendum: Safe Access.

The following is a list of the items that may be held in the Cash Safe.

1. Cash receipts not processed
2. Stocks, bonds, and secured instruments are stored until sold or until delivered to the safe deposit box
3. Locked petty cash drawer for custodian of petty cash
4. Change funds for cash registers (when not in use)
5. Credit card processing slips
6. Bank deposit slips
7. Bank deposit bags
8. Field receipt books, unused

The following is a list of items that may be held in the Records Safe:

1. Inventories of office equipment
2. Inventories of office, audiovisual, and program supplies
3. Fixed assets lists
4. Deeds
5. Vehicle titles and registrations
6. Trust declarations
7. Bequest notifications
8. Bank notes
9. Articles of Incorporation (original and revisions)
10. Council by-laws
11. Small historical items of significant value with approval of the Director of Support Services or Scout Executive
Policies Concerning Council Records and Documents

Resolutions Log

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.
Record Retention and Document Destruction Policies

The Dan Beard Council shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements.

1. As outlined in this policy, “records and documents” includes paper, electronic files (including email), and voice mail records regardless of where the document is stored, including network servers, desktop or laptop computers, handheld computers, and other wireless devices with text messaging capabilities.

2. It is against Dan Beard Council policy to knowingly destroy a document with the intent to obstruct or influence an investigation. If an official investigation is under way or even suspected, document purging must stop in order to avoid criminal obstruction.

3. All reports, records, and documents that are identified and approved for destruction that contains confidential or sensitive information shall be shredded.

4. In order to eliminate accidental or innocent destruction, the following document retention schedule has been established:

<table>
<thead>
<tr>
<th>RECORD</th>
<th>ACCOUNTING</th>
<th>RETENTION PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting invoices (payable/receivable)</td>
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<td>Current year + 3 years</td>
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<tr>
<td>Audit reports</td>
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<td>Permanent</td>
</tr>
<tr>
<td>Audits</td>
<td></td>
<td>Current year + 5 years</td>
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<tr>
<td>Budgets</td>
<td></td>
<td>Permanent</td>
</tr>
<tr>
<td>Cash and investment statements</td>
<td></td>
<td>Active + 3 to 6 years</td>
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<td>Charitable and investment statements</td>
<td></td>
<td>Creation + 10 years</td>
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<tr>
<td>Credit card detail</td>
<td></td>
<td>Creation + 5 years</td>
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<tr>
<td>Daily cash summary reports</td>
<td></td>
<td>3 years</td>
</tr>
<tr>
<td>Federal returns (990, 900-T, 5500)</td>
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<td>Permanent</td>
</tr>
<tr>
<td>Financial statements</td>
<td></td>
<td>Active + 3 years</td>
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<tr>
<td>Fixed assets system</td>
<td></td>
<td>Permanent</td>
</tr>
<tr>
<td>Form 1099 and support documentation</td>
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<td>Permanent</td>
</tr>
<tr>
<td>General journals</td>
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</tr>
<tr>
<td>General ledger</td>
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<tr>
<td>Category</td>
<td>Retention Period</td>
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<td>---------------------------------------</td>
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<td></td>
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<tr>
<td>Grants</td>
<td>5 years after last audit</td>
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<tr>
<td>Jamboree</td>
<td>Current year + 10 years</td>
<td></td>
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<tr>
<td>Payroll</td>
<td>Current year + 5 years</td>
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<tr>
<td>Payroll taxes</td>
<td>Current year + 6 years</td>
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<tr>
<td>Property tax exemption application</td>
<td>Permanent</td>
<td></td>
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<tr>
<td>Purchase orders</td>
<td>Current year + 2 years</td>
<td></td>
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<tr>
<td>Registration electronic transfer reports</td>
<td>3 years</td>
<td></td>
</tr>
<tr>
<td>Relocation reporting</td>
<td>Current year + 6 years</td>
<td></td>
</tr>
<tr>
<td>Sales tax</td>
<td>Creation + 10 years</td>
<td></td>
</tr>
<tr>
<td>Travel expense reports</td>
<td>Current + 6 years</td>
<td></td>
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<tr>
<td>Trust returns</td>
<td>Permanent</td>
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<tr>
<td><strong>ADMINISTRATION</strong></td>
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<td>Annual reports</td>
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<tr>
<td>Articles of Incorporation/Bylaws</td>
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<td></td>
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<tr>
<td>Board of Director / Executive Committee Minutes</td>
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<tr>
<td><strong>FUNDRAISING</strong></td>
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<td></td>
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<tr>
<td>Batch confirmation reports</td>
<td>Creation + 10 years</td>
<td></td>
</tr>
<tr>
<td>Bequests</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>Campaign progress reports</td>
<td>Creation + 10 years</td>
<td></td>
</tr>
<tr>
<td>Pledge cards</td>
<td>Creation + 10 years</td>
<td></td>
</tr>
<tr>
<td>Prospect listings</td>
<td>Creation + 10 years</td>
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<td>Trusts</td>
<td>Permanent</td>
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<td>Wills</td>
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<tr>
<td><strong>HEALTH AND SAFETY</strong></td>
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<tr>
<td>Reports of injury/illness or fatality</td>
<td>After 21 years old + 5 years</td>
<td></td>
</tr>
<tr>
<td>First-aid logs</td>
<td>After 21 years old + 5 years</td>
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</tr>
<tr>
<td>Incident reports</td>
<td>Current year + 5 years</td>
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<tr>
<td><strong>HUMAN RESOURCES</strong></td>
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<tr>
<td>Attended reports</td>
<td>Active + 3 years</td>
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</tr>
<tr>
<td>Benefit audits reports/benefits rates</td>
<td>Current + 5 years</td>
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<tr>
<td>Benefits billing</td>
<td>Permanent</td>
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<tr>
<td>Death of employee</td>
<td>7 years</td>
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</tr>
<tr>
<td>Flow sheets</td>
<td>Active + 3 years</td>
<td></td>
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<tr>
<td>Illness reports</td>
<td>Active + 3 years</td>
<td></td>
</tr>
<tr>
<td>Payroll interfaces</td>
<td>5 years after last audit</td>
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<tr>
<td>Professional/Pro-tech employees</td>
<td>Active + 7 years</td>
<td></td>
</tr>
<tr>
<td>Relocation records</td>
<td>Active + 3 years</td>
<td></td>
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<tr>
<td>Retirement bank reconciliation (403B)</td>
<td>7 years</td>
<td></td>
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<td>Retirement plan (403B)</td>
<td>Permanent</td>
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<tr>
<td>Retirement records</td>
<td>Permanent</td>
<td></td>
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<tr>
<td>Support Staff employees</td>
<td>Active + 3 years</td>
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<tr>
<td>Termination of service reports</td>
<td>Active + 7 years</td>
<td></td>
</tr>
<tr>
<td>Unemployment claims</td>
<td>Active + 3 years</td>
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**MEMBERSHIP RECORDS**

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<thead>
<tr>
<th>Background check signature page</th>
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<tr>
<td>District totals reports</td>
<td>3 years</td>
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<tr>
<td>District totals reports, summary page</td>
<td>10 years</td>
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<tr>
<td>Membership applications</td>
<td>3 years</td>
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<tr>
<td>Membership audits</td>
<td>Permanent</td>
</tr>
<tr>
<td>Objectives progress report</td>
<td>3 years</td>
</tr>
<tr>
<td>Scouters' training course report</td>
<td>5 years</td>
</tr>
<tr>
<td>Territory transfers and council mergers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Unit charter renewal</td>
<td>3 years</td>
</tr>
<tr>
<td>Unit expiration rosters</td>
<td>Permanent</td>
</tr>
<tr>
<td>Youth protection training records</td>
<td>3 years</td>
</tr>
</tbody>
</table>

**PROGRAMS**

<p>| Advancement procedures/regulations | Until superseded |</p>
<table>
<thead>
<tr>
<th>Item</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advancement records, packs</td>
<td>1 year</td>
</tr>
<tr>
<td>Advancement records, posts/ships</td>
<td>7 years</td>
</tr>
<tr>
<td>Advancement records, troops</td>
<td>7 years</td>
</tr>
<tr>
<td>Awards</td>
<td>Permanent</td>
</tr>
<tr>
<td>Eagle palm records (listing only)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Eagle recipient records (listing only)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Emergency service (listing only)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Hornaday Award records</td>
<td>Permanent</td>
</tr>
<tr>
<td>Lifesaving Award records</td>
<td>Permanent</td>
</tr>
<tr>
<td>Merit badge counselor lists</td>
<td>As long as current</td>
</tr>
<tr>
<td>National event registrations</td>
<td>As long as current</td>
</tr>
<tr>
<td>National Events</td>
<td>5 years</td>
</tr>
<tr>
<td>National Scout Jamboree</td>
<td>Current + 10 years</td>
</tr>
<tr>
<td>NESA</td>
<td>5 years</td>
</tr>
<tr>
<td>Order of the Arrow</td>
<td>5 years</td>
</tr>
<tr>
<td>Scholarships</td>
<td>As long as current</td>
</tr>
<tr>
<td>Scout lifeguard (listing only)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Scouter Training awards (listing only)</td>
<td>Permanent</td>
</tr>
<tr>
<td>ScoutReach/Multicultural markets</td>
<td>5 years</td>
</tr>
<tr>
<td>Silver Beaver/Fawn awards (listing only)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Wood Badge (listing only)</td>
<td>Permanent</td>
</tr>
<tr>
<td>World Scout Jamboree</td>
<td>Current + 10 years</td>
</tr>
</tbody>
</table>

**PROPERTIES**

<table>
<thead>
<tr>
<th>Item</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appraisals</td>
<td>Inactive + 10 years</td>
</tr>
<tr>
<td>Camp drawings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Construction drawings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Contracts, service and vendor</td>
<td>Expired + 6 years</td>
</tr>
<tr>
<td>Deeds</td>
<td>Permanent</td>
</tr>
<tr>
<td>Engineering drawings</td>
<td>Current year + 10 years</td>
</tr>
<tr>
<td>Facilities drawings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Facility Usage forms and reports</td>
<td>Current year + 3 years</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>Facility/building policy</td>
<td>Current year + 3 years</td>
</tr>
</tbody>
</table>

### RISK MANAGEMENT

<table>
<thead>
<tr>
<th>Actuarial studies</th>
<th>Permanent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auto claims</td>
<td>Active + 3 years</td>
</tr>
<tr>
<td>Budgets</td>
<td>7 years</td>
</tr>
<tr>
<td>Certificate of insurance</td>
<td>5 years</td>
</tr>
<tr>
<td>Claim files</td>
<td>3 years</td>
</tr>
<tr>
<td>Council correspondence</td>
<td>3 years</td>
</tr>
<tr>
<td>General liability claim files (Lit. files)</td>
<td>Current year + 10 years</td>
</tr>
<tr>
<td>Insurance policies</td>
<td>Permanent</td>
</tr>
<tr>
<td>Minutes</td>
<td>Permanent</td>
</tr>
<tr>
<td>Policy renewal submissions</td>
<td>5 years</td>
</tr>
<tr>
<td>Property claims</td>
<td>Active + 3 years</td>
</tr>
<tr>
<td>Tour plans</td>
<td>Current year + 3 years</td>
</tr>
<tr>
<td>Workers' compensation</td>
<td>Permanent</td>
</tr>
</tbody>
</table>
Policy Manual Authorization

The Dan Beard Council Fiscal Management and Stewardship Policy Manual has been reviewed and recommended to the board of directors for approval and immediate implementation.

Manual Revision Date: 1/11/2016

Approved by Board of Directors on: 1/11/2016

Policies approved by

Scout Executive

Date

Policies reviewed by

Council Treasurer

Date
Addendum: Cash and Mail Handlers

**Customer Service Team:**
Only the following staff members are authorized to handle and operate the cash register:

- Belinda Francisco, Customer Service Specialist
- Julie Huckaba, Customer Service Specialist
- Phil Klayer, Program Assistant
- Brittany Harrison, Development Assistant
- Nicole Powell, Customer Service Specialist (Customer Service backup)
- Kyle Acus, Outdoor Program Assistant (Customer Service backup)
- Brittany Harrison, Development Assistant (Customer Service backup)
- Andrew Fisher, Office Assistant (Customer Service backup)
- Michelle Stolz, Office Manager

**Mail Staff:**
Only the following staff members are authorized to pick-up, handle, open, and process mail:

- Sharon Hoffrogge, Office Assistant
- Jennifer Pangallo, Office Assistant
- Lisa Jones, Registrar

**Development Support Staff:**
Only the following staff members are authorized to prepare bank deposits and store and access contribution checks that have an undetermined purpose:

- Carreen Taylor, Administrative Assistant
- Brittany Harrison, Development Assistant

Only the following staff members are authorized to review and approve and daily deposits that do not balance:

- Thomas Dugger, Scout Executive
- Dave Jarvis, Director of Development
- Mike Swofford, Director of Support Services
Addendum: Cash Disbursement Authorization

Only the following staff members are authorized to produce and sign a Purchase Order (PO):

- Suzanne Carr, Controller
- Mike Swofford, Director of Support Services
- Jason Neal, Lead Ranger (for camp related purchases under $1000 only for cost centers 020, 025, 029, 031, and 039).
- Jason Pigg, Properties Director (for summer camp related purchases under $1000 for cost centers 025, 029, and 031).
- Michelle Stolz, Office Manager (for office supplies under $1000 only for cost center 000).

Only the following staff members are authorized for final approval of check requests:

- Suzanne Carr, Controller
- Mike Swofford, Director of Support Services

Only the following staff members are authorized to approve the Check Register:

- Mike Swofford, Director of Support Services
- Thomas Dugger, Scout Executive

Only the following staff members are authorized to sign checks:

- Thomas Dugger, Scout Executive
- Dave Jarvis, Director of Development
- Jeff Taylor, Planned Giving Director
- Michael Kostic, Director of Field Services

Only the following volunteers are authorized to counter-sign checks:

- Mike Praeger
- Chuck Hertlein
- Jon Beeson
- Doug Bolton
- Jack Kraeutler
- Steve Korach
- George Vincent
- Mike Rohrkemper
Addendum: Safe Access

Cash Safe:
The following staff members are authorized to access the Cash Safe:

• Suzanne Carr, Controller
• Dotti Posillico, Accounting Specialist
• Michelle Stolz, Office Manager
• Mike Swofford, Director of Support Services
• Belinda Francisco, Customer Service Specialist
• Julie Huckaba, Customer Service Specialist
• Nicole Powell, Customer Service Specialist

Records Safe:
The following staff members are authorized to access the Records Safe:

• Suzanne Carr, Controller
• Mike Swofford, Director of Support Services
• Sheri Siddall, Executive Assistant
• Thomas Dugger, Scout Executive