

Appendix: Girl Scouts of Utah Policies

Required Girl to Adult Ratios

Girl Scout groups are large enough to provide a cooperative learning environment and small enough to allow development of individual girls. The following group sizes are recommended:

- Girl Scout Daisies: 5–12 girls
- Girl Scout Brownies: 10-20 girls
- Girl Scout Juniors: 10-25 girls
- Girl Scout Cadettes: 5-25 girls
- Girl Scout Seniors: 5-30 girls
- Girl Scout Ambassadors: 5–30 girls

All troops and troop activities must have a minimum of 5 registered girls and 2 unrelated, registered adults.

Girl Scouts' adult-to-girl ratios show the **minimum** number of adults needed to supervise a specific number of girls. These supervision ratios were devised to ensure the safety and health of girls. It may take you a minute to get used to the layout of this chart, but once you start to use it, you'll find the chart extremely helpful.

	For Group Meetings		For any activity outside of your normal meeting place and time	
	<i>Two</i> unrelated adults (at least one of whom is female) for every:	One additional adult to each additional:	Two unrelated adults (at least one of whom is female) for this number of girls:	One additional adult to each additional:
Girl Scout Daisies (grades K–1)	12	1-6	6	1-4
Girl Scout Brownies (grades 2–3)	20	1-8	12	1-6

Girl Scout Juniors (grades 4–5)	25	1-10	16	1-8
Girl Scout Cadettes (grades 6–8)	25	1-12	20	1-10
Girl Scout Seniors (grades 9–10)	30	1-15	24	1-12
Girl Scout Ambassadors (grades 11–12)	30	1-15	24	1-12

NOTE: For multi-level troops, you are required to follow the ratio for the youngest age group represented. You are, however, welcome to separate your girls by age group; in which case, each group requires the ratio for their specific age.

First-Aider Requirements

A first-aider is an adult volunteer who has taken Girl Scout-approved first-aid and CPR training that includes specific instructions for child CPR.

- <u>GSU requires that a Girl Scout-approved First Aider is present at any activity</u> <u>outside of the normal meeting place and time</u>. It's recommended that a First Aider is available at every troop meeting.
- Additionally, specific activities found in Safety Activity Checkpoints will also specify when a First Aider is required.
- For more remote activities (activities taking place more than 30 minutes travel from Emergency Medical Services), the Girl Scout First Aider is required to have the Wilderness First Aid qualification.
- See the chart below.

Access to EMS	Minimum Level of First Aid Required
Less than 30 minutes	First Aid
More than 30 minutes	Wilderness First Aid (WFA) or Wilderness First Responder (WFR)*

It is important to understand the differences between a first-aid course and a wilderness-rated course. Although standard first-aid training provides basic incident response, wilderness-rated

courses include training on remote-assessment skills, as well as emergency first-aid response, including evacuation techniques, to use when EMS is not readily available.

Insurance Requirements

Groups/troops must purchase extra accident insurance:

- *1.* For non-registered members to participate in a Girl Scout event.
- 2. When traveling three or more consecutive nights.
- *3.* When traveling outside the United States.
- 4. When Safety Activity Checkpoints requires it of a specified activity.

Application for this insurance must be made with GSU at least four (4) weeks in advance of departure date. The Girl Scout Activity Accident Insurance, Basic Coverage, provides secondary coverage for accident medical expenses for members registered with GSUSA traveling to and from and participating in approved, supervised activities, including trips of two (2) nights or less and other approved activities found in Safety Activity Checkpoints. It does not duplicate medical-expense benefits collected under other programs, so after approximately \$100 in benefits have been paid under this plan, the family's medical insurance takes over. If there is no family insurance or healthcare program, a specified maximum of medical benefits is available. Neither GSU and/or GSUSA assume responsibility for insuring members' personal effects, including vehicles.

Volunteer Safety and Conduct Policies

It is important that all Girl Scout Volunteers follow the requirements for conduct, not only to ensure girl safety, but to ensure the safety of the volunteer.

The female role model is essential to fulfilling the purpose of Girl Scouts. Because Girl Scouts believes that female role models are especially important to young girls during their developing years, when men serve as adult troop volunteers, they do so as one of several volunteers in collaboration with female volunteers. Throughout these policies, unless otherwise noted, an adult is defined as a person at least 18 years of age.

Volunteer Responsibilities

All volunteers must subscribe to the Girl Scout Promise and Law; be registered members of Girl Scouts of the USA; and support and work within the framework of the council charter, articles of incorporation, bylaws, policies, and goals and objectives.

Selection of Volunteers

All volunteers must pass a criminal background check, organized by GSU. Volunteers must give GSU permission to complete the check.

Girl Scouts of Utah board members holding troop or Community Leadership Team responsibilities at the time of election will relinquish operational responsibilities within 30 days of election.

Position Descriptions and Policies

Volunteers are provided with a written description for the position accepted, along with council policies. National policies, standards, and guidelines are also provided via the <u>Blue Book of</u> <u>Basic Documents</u> and Volunteer Essentials (this document).

Criminal Background Search Policy for Volunteers

In order to ensure the safety and well-being of the girl and adult members of Girl Scouts of Utah, all prospective and current GSU volunteers must pass a <u>criminal background check</u> by completing and signing an online form authorizing GSU's agents to conduct the search, including sex offender registries.

- New or renewing volunteers will receive an emailed invitation to complete a background check from Verified Volunteers, our trusted background search vendor. This email will contain a link specific to the individual who will be required to fill out and submit the background according to the instructions received.
- All adults who will have continuous involvement with girls, will drive girl members on a regular basis, or will volunteer on a troop or Community level with the cookie program, must undergo the GSU background check process.
- Without a completed criminal background check, a person cannot serve in or be appointed to a volunteer, staff, or board position with GSU.
- If a volunteer is charged or convicted of a criminal offense, other than minor motor vehicle violations, during any term of service with GSU, the offense must be communicated to Human Resources within five business days.

As a general matter, the decision whether to exclude or limit a prospective or current volunteer's participation is exclusively within the discretion of GSU. Factors to be considered by GSU in making such determinations include, but are not limited to, the type of volunteer duties for which the applicant is applying and the job relatedness of each conviction to such volunteer duties; the nature and severity of the criminal conduct; the length of time since the criminal conduct occurred; and the applicant's efforts at rehabilitation. GSU's primary concern is always to safeguard the safety and best interests of its girl members.

No prospective volunteer will be permitted to work with a minor until the criminal background investigation is complete.

GSU will maintain the complete confidentiality of all information obtained through criminal background checks, and reference checks, including information regarding disqualification decisions.

Volunteer Performance

Evaluation of Position Performance

An evaluation review should be conducted annually with the volunteer by the appropriate team leader. For example, troop volunteers are reviewed by a member of the Community Leadership Team of GSU Staff.

Volunteer Conduct

Girl Scouts of Utah volunteers are expected to present a clean and professional appearance when representing the organization.

- Dress, grooming, and personal cleanliness standards contribute to the professional attitude and morale of all volunteers and affect the image presented to girls and other volunteers.
- While engaged in GSU business, volunteers are expected to act in a professional manner. Volunteers should refrain from swearing, gossip, and/or talking negatively about girls, other volunteers, or council staff.

Volunteers are expected to dress in casual attire that is appropriate for meeting with girls. What volunteers wear should not offend anyone or make any of the other volunteers, or girls uncomfortable. Below are some general guidelines to follow. This list is not intended to address all types of clothing available or be all-inclusive.

- Clothes need to be clean, neat, modest, and fit properly. They cannot be too tight or too baggy. Clothing may not be offensive, suggestive, lewd, drug, gang, or alcohol related.
- For women; skirts, skorts, shorts, and dresses should be modest in length, i.e. no shorter than 2 inches above where the middle finger falls when arms are placed at sides.
- Shorts may be allowed when appropriate to activities of the day. (i.e. going to camp or an outside program during the summer months.) Shorts are not appropriate for regular volunteer attire.
- Sleeveless shirts are permitted, but tank tops with spaghetti straps, halter tops, or strapless shirts are not appropriate.
- Provocative clothing that reveals cleavage, bare back, midriff areas, or underclothing is not appropriate, and extremely low-cut neck lines, thin fabric or see-through clothing should not be worn.
- Clothing that endorses political parties, commercial products, or sensitive issues are not permitted.
- Visible body piercing, other than the ears and nose, and any type of body modification is not allowed and must be removed. Visible tattoos on face, neck, and arms must be covered when working with girl members, or while wearing an official Girl Scout uniform. If a tattoo might be considered offensive (violent in nature, religious, inappropriate symbols, etc.), it must be covered at all times.
- Extreme and distractive hair styles or colors are not appropriate when working with girls. Hair must be kept neat, clean, and controlled.
- Facial hair on male volunteers should be neatly trimmed.

Volunteers who do not project proper grooming and dress standards will be directed to conform to proper standards and may be asked to change their clothing to more appropriate attire.

Accidents

Any serious accident or fatality including girls or adult Girl Scout volunteers must be reported immediately. All volunteers must carry the wallet-sized council emergency card with procedures and the emergency answering service phone number to use when the council office is closed. Girl Scouts of Utah's emergency phone number is (801) 483-3413.

Child Abuse

Child abuse is a crime. Utah law requires the reporting of suspected child abuse. If you suspect that a girl member has been or is the subject of child abuse, call the statewide Child Abuse, Neglect, and Protective Services hotline at (800) 678-9399.

- You witness or experience abuse, sexual advances, improper touching, and sexual activity of any kind with girl members are forbidden. Physical, verbal, and emotional abuse of girls is also forbidden. All states, the District of Columbia, American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands have statues identifying persons who are **required** to report suspected child abuse to an appropriate agency. Therefore, if you witness or suspect child abuse or neglect, whether inside or outside of Girl Scouting, follow your council's guidelines for reporting your concerns to the proper agency within your state.
- For additional information please check the following resources:
 - U.S. Department of Health & Human Services, Child Welfare Information Gateway: <u>https://www.childwelfare.gov/can/</u>
 - How to Report Suspected Child Maltreatment: <u>https://www.childwelfare.gov/responding/how.cfm</u>
 - Mandatory Reporters of Child Abuse and Neglect: <u>https://www.childwelfare.gov/systemwide/laws_policies/statutes/manda.cfm</u>

Harassment and Discrimination

There shall be no discrimination on the basis of race, religion, color, sex (including pregnancy, gender identity, and sexual orientation), parental status, national origin, age, disability, family medical history or genetic information, political affiliation, military service, or any other classification protected by federal, state or local laws.

Girl Scouts of Utah is committed to maintaining an environment that is free of harassment and discrimination. In keeping with this commitment, Girl Scouts of Utah is committed to an environment in which relationships are characterized by dignity, courtesy, respect, and equitable treatment. It is the policy of the council to provide all volunteers with an environment free from all forms of discrimination, and harassment including sexual harassment. All GSU volunteers are responsible for helping to ensure that harassment or discrimination is avoided.

Sexual harassment may include anything from overt to subtle behavior, such as offensive sexual flirtations, sexual innuendo, advances, propositions, verbal abuse of a sexual nature, graphic remarks about an individual's body, sexually degrading words used to cause discomfort or humiliate an individual, obscene gestures, physical touching of a sexual nature, or display of sexually suggestive objects or pictures. GSU maintains an environment that encourages any volunteer who believes that she/he has been the subject of harassment or discrimination to report the incident(s) to either her/his immediate staff liaison or the CEO.

GSU staff may refuse appointment to a volunteer position or suspend from affiliation with the council any volunteer who, in conducting Girl Scout Program, advocates, solicits, or promotes discrimination or sexuality so as to create substantial risk that such conduct will be detrimental to the proper role model for girl members or otherwise violates the terms of this policy.

Alcohol and Tobacco

The use of alcohol is prohibited at Troop or Community functions at which someone under 21 is present. At any Girl Scout activity, tobacco use by adults must be limited to designated areas where girls are not present. Tobacco use by minors is illegal and prohibited in all instances.

Separation

Voluntary Resignation: Reason(s) for resignation should be discussed with, and proper notification given to, the immediate GSU staff liaison as far in advance as possible to ensure recruitment of a replacement.

Involuntary Termination: Situations may arise that make it necessary to release an individual from an assignment. A written report will be made of interviews and action taken, and the appropriate council staff member(s) informed along with the appropriate Community Leaders. The operational volunteer being terminated will be informed of the reasons for termination by the appropriate staff liaison. Release from the position does not cancel membership with GSUSA. Once granted, membership cannot be canceled until it expires. GSUSA membership payments are non-refundable.

Note: Most volunteer appointments are made on an annual basis. In some cases, reappointment may not be granted when it is in the best interests of the girls and the organization.

Conflict Resolution and Grievance Policy

Most potential conflicts and grievances can be anticipated and prevented by merely being sensitive and respectful to others. Many complaints and concerns can be resolved if they are brought to the direct attention of the appropriate individual with a genuine intention to discover a resolution satisfactory to all parties involved. Girl Scouts of Utah (GSU) hopes that most, if not all, grievance situations can be resolved informally. Girl Scout volunteers, parents/guardians, and staff are expected to practice self-control, confidentiality, and diplomacy so that conflicts do not erupt into regrettable incidents.

Every individual should expect prompt attention to his/her concerns and volunteers should expect a fair resolution of the complaint without fear of jeopardizing his/her volunteer status. The conflict resolution procedure, however, will not restrict GSU from taking action to protect the safety and health of the girls. GSU reserves the right to refuse reappointment,

dismiss, or exclude affiliation with any volunteer who does not conduct herself/himself in a manner that is consistent with the principles of the Girl Scout Movement, or who violates any policies or procedures of Girl Scouts of the USA or GSU. Decisions made by GSU are deemed final.

Use of GSU's Grievance Report form is required for the Council to formally take action. The form is a helpful resource to ensure complete information is properly documented. The form is found at <u>www.gsutah.org</u> under *Forms*.

Grievance Procedure:

Step 1: If a volunteer or parent/guardian of a Girl Scout has a grievance, he/she should first take the concern to the person(s) involved (as close to the time of the incident in question as possible) and seek a resolution that is acceptable to all parties. Girl Scout volunteers are expected to make every attempt possible at resolving a grievance through open discussion directly with the party in question, immediately after identification of a problem.

General guidelines for effective and open communications include:

- Assume best intent
- Be specific (use examples to illustrate key points)
- Be respectful
- Speak in turn and speak only for yourself
- No feedback is feedback in other words you are presumed to have agreed unless you specifically say otherwise

Step 2: If informal attempts at resolution fail, the individuals involved should meet with their assigned GSU Volunteer Services Coordinator (VSC). The VSC will ensure that a Grievance Report form has been completed and review the documentation. If an acceptable solution can be reached in a reasonable timeframe, the VSC will file a copy of the council-based decision in the volunteer's physical file and database record.

Step 3: If the involved parties are still unable to resolve the conflict or grievance or have concerns about the decision, either party may elect to initiate the Council's Formal Grievance Procedure. A conflict may be brought to the attention of GSU Administration, by submitting a GSU Grievance Report form to the Director of Human Resources. The Director of Human Resources will review the grievance and investigate by contacting all concerned parties to seek further information and schedule meetings as needed. The Director of Human Resources will review the decision with the Director of Volunteer Services and the CEO before delivering his/her response and resolution in writing to all concerned parties. A copy of the documentation will be placed in the volunteer's physical file and database record. Decisions made by GSU Administration are final.

Traveling with Girls

Volunteers must follow age level requirements.

Short trips-Daisies, Brownies, Juniors, Cadettes, Seniors, and Ambassadors: A walk to the nearby garden or a short ride by car or public transportation to the firehouse or courthouse is a great first step for Daisies.

Day trips-Daisies, Brownies, Juniors, Cadettes, Seniors, and Ambassadors: An all-day visit to a point of historical or natural interest (bringing their own lunch) or a day-long trip to a nearby city (stopping at a restaurant for a meal)—younger girls can select locations and do much of the trip-planning, while never being too far from home.

Overnight trips-Daisies, Brownies, Juniors, Cadettes, Seniors, and Ambassadors: One (or possibly two – <u>one night maximum for Daisies</u>) nights away to a state or national park, historic city, or nearby city for sightseeing, staying in a hotel, motel, or campground. For Brownies, these short trips are just long enough to whet their appetites, but not so long as to generate homesickness.

Extended overnight trips-Juniors, Cadettes, Seniors, and Ambassadors: Three or four nights camping or a stay in a hotel, motel, or hostel within Mountain West Region (Arizona, Colorado, Idaho, Nevada, Utah, and Wyoming). Planning a trip to a large museum— many offer unique opportunities for girls to actually spend the night on museum grounds— makes for an exciting experience for girls. Activity Credits may not be redeemed by Juniors for an extended overnight trip.

National trips-Cadettes, Seniors, and Ambassadors: Travel anywhere in the country, three nights or more (often lasting a week or more). Try to steer clear of trips girls might take with their families and consider those that offer some educational and/or community service/Take Action component—this can incorporate some incredible cities, historic sites, and museums around the country. GSU Activity Credits can be redeemed by Cadettes, Seniors, and Ambassadors for national trips of three nights or more.

International trips-Cadettes, Seniors, and Ambassadors: Travel around the world, requiring 1.5-2 years of preparation. **GSU Activity Credits can be redeemed by Cadettes, Seniors, and Ambassadors for trips of three nights or more.**

Medication Log, Health Exams, and Forms

- The group/troop first-aider is responsible for making sure any over-the-counter and prescription drugs are dispensed correctly. Any time medications are dispensed to girls traveling with the group/troop, they need to be recorded on the girl's Medication Log. Parents/guardians need to complete a Girl Scouts of Utah <u>Medication Log</u> and include all prescription and non-prescription medications which must be in their original containers. The labels on all prescription medication must be prescribed for the girl. <u>No</u> exceptions!!
- A recent health exam for girls and adults (within 24 months) is required for any activity lasting three (3) consecutive nights or more.
- *** A <u>health history form</u> is required for trips of 3 nights or more (forms stay with group; GSU does not need copies of this form).

Girl Scouts of Utah Trip/Travel Approval and Application

- Notification of all trips of **1 night** must be submitted to council <u>at least 2 weeks before the</u> <u>departure date</u>, using the online troop trip application.
- All trips of two (2) nights or more must be <u>approved by council</u> and require the submission of a completed troop trip application to GSU a <u>minimum of six (6) weeks</u> <u>prior to departure</u>. GSU will notify the Girl Scout volunteer who signed the travel application of the status of their application. This application also involves a <u>driver form</u>. Please contact the program department at <u>programs@gsutah.org</u> for more information about this application.

Sleeping Arrangements for All Overnight Trips

- Separate sleeping and bathroom facilities must be provided for adult males.
- In public venue overnights, such as museums or at malls, ask if there is a separate sleeping area and bathrooms for men. If no such area exists, designate an area out of the way or off the side so that men are not sleeping alongside the girls.
- Each participant has her own bed. Parent/guardian permission must be obtained if girls are to share a bed.
- There may be a maximum of only two (2) people in a double, queen, or king size bed. Only one (1) person in a single, twin size bed.
- Adults and girls **<u>never</u>** share a bed. The only exception is for mothers and daughters.
- It is not mandatory that an adult sleep in a tent, cabin, hotel room, or designated area with the girls.
- If an adult female does share a tent, cabin, hotel room, or designated area, there should always be two unrelated adult females present.

Requirements for Daisy Overnight trips

At Girl Scouts of Utah, Daisies **may** participate in travel and camping experiences of **one night or less* when all** of the following conditions are met:

- Girl has completed Kindergarten
- Location for overnight experience is within 60 miles of home and is within GSU boundaries
- Adult volunteer to girl ratios are followed
- Girl has followed a travel and camping progression by successfully completing a field trip and day trip prior to participating in an overnight experience
- o Girl demonstrates emotional and physical maturity consistent with the activity

* Daisies may participate in Council-sponsored camping events, as determined by our Camp Staff and in accordance with GSUSA policies, for a maximum of six nights.

Transporting Girls

- Every driver must:
 - be an approved Girl Scout volunteer (registered adult member of GSUSA who has passed a criminal background check),
 - be 21 years of age or older,
 - have a good driving record,
 - hold a valid license, appropriate to the vehicle, and
 - use a registered/insured vehicle.

- **If a group is traveling in one vehicle**, there must be at least two unrelated, approved adult volunteers in the vehicle, one of whom is female. In addition, the required girl-volunteer ratios (listed in this document) must be followed.
- If a group is traveling in more than one vehicle, the <u>entire group</u> must consist of at least two unrelated, approved adult volunteers, one of whom is female, and the girlvolunteer ratios (listed in this document) must be followed. Care should be taken so that a single car is not separated from the group for an extended length of time.
- Girl Scouts of Utah (GSU) policy prohibits the use of 15 passenger vans for any Girl Scout activity. However, 12 or fewer passenger vans are acceptable forms of transportation.

Adult Volunteer to Girl Ratios for Events, Trips, Outings, Travel, and Camping

	<i>Events, travel, trips, outings, and camping</i> : Two non- related adults (at least one of whom is female) for this number of girls	<i>Events, travel, trips, outings, and camping: Plus one adult for each additional number of girls</i>
Girl Scout Daisies (K– grade 1)	6	4
Girl Scout Brownies (grades 2–3)	12	6
Girl Scout Juniors (grades 4–5)	16	8
Girl Scout Cadettes (grades 6–8)	20	10
Girl Scout Seniors (grades 9–10)	24	12
Girl Scout Ambassadors (grades 11–12)	24	12

*Troops must have a minimum of five girl members to participate in any troop trip.

Money-Earning Requirements

There are a few specific guidelines—some required by the Internal Revenue Service—that ensure that sales are conducted with legal and financial integrity:

- □ Individual girl participation in money-earning activities/projects is voluntary.
- Adult Troop volunteers must receive written permission from a girl's parent or guardian before she participates in any money-earning project. This includes the Girl Scout Cookie Program.

- □ The annual Cookie Program is considered a troop money-earning project. Girl Scout Daisy and Brownie troops may not participate in additional money-earning projects beyond the council-sponsored Cookie Program.
- □ Girl Scout Juniors, Cadettes, Seniors, and Ambassadors may have a maximum of two annual money-earning projects in addition to the Cookie Program. Special permission to do additional projects beyond the two may be requested by contacting GSU at info@gsutah.org.
- Money raised, earned, or received by a Girl Scout troop becomes the property of the troop and is not the property of any individual troop member. None of these proceeds follow a girl if she leaves a troop. Troop money-earning projects <u>may not</u> be conducted solely for the benefit of individual girls or individual adults, and money earned may not be directly donated to individual girls or individual adults.
- □ All rewards earned by girls through the product-sale activities must support Girl Scout program experiences (such as camp, travel, and program events, but not scholarships or financial credits toward outside organizations).
- □ Rewards are based on sales ranges set by councils and may not be based on a dollarper-dollar calculation.
- Groups/Troops are encouraged to participate in council product sales as their primary money-earning activity; any group money-earning shouldn't compete with the Girl Scout Cookie Program or other council product sales.
- Obtain written approval from your Community Finance Representative before a group money-earning event.
 - A <u>Troop Money-Earning Project form</u> needs to be completed for any group/troop money-earning project.
 - This form should be submitted to the Community Finance Representative for approval <u>at least two weeks before the project occurs</u>.
 - <u>Money-earning projects many not be conducted during the council Girl</u> <u>Scout Cookie Program</u> (from scheduled order taking through delivery time).
- Money-earning activities/projects must meet Utah state laws. Games of chance (e.g., raffles, bingo, card games, etc.), direct solicitation for cash, or endorsement/sale of a non-Girl Scout commercial product are not permitted.
- □ Girl Scouts forbids product demonstration parties where the use of the Girl Scout trademark increases revenue for another business (For example: In home product parties).
- □ Group money-earning activities need to be suited to the age and abilities of the girls and consistent with the principles of the Girl Scout Leadership Experience.
- □ Troop members must have a clear understanding of how the money-earning projects also benefit their growth and development as defined by the Girl Scout mission statement and must define these benefits during the approval process with their Community.
- Money-earning activities/projects may be conducted only when there is need for additional income for a specific program activity. It should not exceed what the troop needs to support its activities/projects.
- Money earned is for Girl Scout activities and is not to be retained by individuals. Girls can, however, be awarded incentives and/or may earn credits from their Girl Scout product sales.
- □ Funds acquired through group money-earning projects must be reported and accounted for by the group, while following council procedures.

- □ Sponsors
 - Community organizations, businesses, religious organizations, and individuals may be sponsors and may provide group meeting places, volunteer time, activity materials, equipment, or financial support for troop/groups. A signed GSU <u>Sponsorship Agreement</u> is highly recommended. This form lists the details of the sponsorship. It can be found on GSU's web site, <u>www.gsutah.org</u>.
 - If a sponsorship involves financial support, the donation <u>must be used for troop</u> program and be entered on the troop annual financial report. If a signed agreement is requested by a sponsor, it must be approve by Girl Scouts of Utah Council.
 - Girl Scouts of Utah is a non-profit organization and receives tax-deductible donations according to this designation. Troops and Community Leadership Teams operate under the Girl Scouts umbrella, but <u>cannot receive donations</u> <u>directly into their checking account if the donor would like to use the</u> <u>contribution as a tax-deduction</u>.
 - In accordance with IRS regulations, <u>any donation to a troop or Community</u> <u>Leadership Team of \$250 or greater must be received by Girl Scouts of</u> <u>Utah, regardless of whether the donor request a tax-deduction</u>. Girl Scouts of Utah may ask for an explanation outlining how the troop will spend the funds.
 - GSU will acknowledge the tax-deductible contribution to the donor for tax purposes and forward the full donation to the troop [IRS Section 170(f) (8)].
 - When submitting this donation, please <u>include a notation of the troop/group</u> that should receive the funds. To ensure compliance with IRS regulations, GSUSA strongly discourages accepting donations where the gift appears to be primarily for the benefit of a single individual.
 - Donations from corporations generated by matching cookie sales may only be distributed at the Community level. These funds must be used only for girl program at the Community level.
 - Reserve for Contact Sponsors:
 - The companies, foundations, and individuals found on the Community Partners page of our website provide support for Girl Scouting on a statewide level. Their support and their impact covers the council's jurisdiction. Almost all of the foundations and corporations on this list require a complex proposal process, as well as reports on the use of their donations. Therefore, it has been determined that the Council is the best entity for making contact and requesting support from the current list featured on our website. If you have an interest in any of the organizations or individuals on this list, please discuss this with the Council before making contact.
- Girl Scouts <u>may not</u> earn money for other organizations. This includes participating in a walkathon or telethon while in uniform. <u>All money raised in the name of Girl Scouts</u> <u>must be used in the Girl Scout organization</u>. Girl members may support other organizations through take action/service projects or a donation from their troop/group money.
- □ Since 1939, girls and volunteers have not been allowed to sell, endorse, and/or provide a testimonial for commercial products (any product that is sold at retail).

□ If troop adults hold a money-earning project for the benefit of the Girl Scout troop, the project will be considered a troop money-earning project and must follow all council money-earning policies.

Setting Up and Managing a Troop Bank Account

- Any volunteer accepting responsibility for handling group/troop money must:
 - o Be a GSUSA registered adult,
 - Pass a Girl Scouts of Utah criminal background check (CBC),
 - Accept legal accountability up to and including prosecution for the proper use and safekeeping of group/troop money,
 - Not be of the same family (related) or household of other signatures on the account,
 - Submit a completed annual financial report each year via the Volunteer Toolkit (please see below).
- □ Group/troop monies exceeding \$50.00 must be placed in a checking or savings account in the name of Girl Scouts of Utah Troop #__. The bank account must have at least two, unrelated signatures.
- □ When opening a group/troop checking account, the following steps need to be completed:
 - Submit a <u>Troop Bank Account Set-up Form</u> to the finance department at Girl Scouts of Utah.
 - Check and respond to correspondence received from the council to complete account setup.
 - When a troop account is opened, the council identification number must be used.
 - Please contact Member Support at <u>info@gsutah.org</u> with any questions.
- □ Credit cards may not be used on troop or Community accounts. Debit cards may be used on troop or Community accounts.
- □ Information on Girl Scouts of Utah Banking:
 - Girl Scouts of Utah (GSU) requests that troops set up their bank account through our office.
 - Accounts set up through GSU will be held at Wells Fargo Bank. No monthly fees are associated with the account.
 - Each of the two signers will receive a debit card for the account.
- □ Troop finance reports will be made annually or within 30 days if there is a change in leadership.
 - Reports are due from Troop Leaders by June 30th of each year to info@gsutah.org with a copy to the Community Finance Representative.
 - The troop finance report recaps all expenses and income during the membership year. Expenses consist of the cost of events, supplies, service projects, trips, camping outings, etc. Income consists of money obtained from sponsors, troop dues, Cookie Program, money-earning, donations, etc.
- □ For stewardship purposes, GSU may preform representative audits of troop and Community financials. If requested, troop adult volunteers must provide monthly bank statements for the given audit period, cancelled checks, and/or receipts for expenses.

- □ No current Girl Scouts of Utah staff member, board member, or board committee member may be signer on troop bank accounts.
- □ Volunteers must never sign blank checks. If a volunteer is being reimbursed, someone else should sign her/his reimbursement check.
- □ Troop Leaders and C-Leaders (direct primary volunteers) are financially responsible to the organization for any products they order or accept on consignment from GSU.
- Disbanding Troops:
 - Disbanded troop funds will be held by Girl Scouts of Utah in the name of the troop for a period of one year. If the troop is reactivated during that time period, the funds will be returned to the troop.
 - If a troop divides, forming two troops, the treasury will be prorated according to the number of currently registered girls in the original troop and disbursed to the troops involved in the division.
- Any adult with an outstanding debt to Girl Scouts will not be eligible for appointment or able to continue in a volunteer position. Volunteers with debts that are not paid in full will be released from the volunteer position at the time that debt is given to a collection agency. Future consideration for any volunteer position will be possible only after the debt is paid in full.

Community Finance

Community adults are encouraged to raise funds during each membership year to benefit Girl Scouts across the state through Annual Giving. This investment in our girls keeps the cost of camp affordable, subsidizes communication strategies such as the web site, helps in operation of satellite offices, supports community outreach programs, etc. Each Community is asked to set a goal at the beginning of the membership year to support council-wide Annual Giving.

If a Community chooses to raise funds, the following guidelines apply:

- □ Community fundraising events must follow council-sponsored event guidelines.
- Prior to asking a corporation or individual for a donation, Communities must first check the "<u>Community Partners</u>" list generated by the Philanthropy and Communications Department. If an entity is listed on the "<u>Community Partners</u>" List, a Community may not ask that person or organization for any type of donation for any reason.
- Donations from corporations generated by matching cookie sales may only be distributed at the Community level. These funds must be used only for girl program at the Community level.
- □ Communities may hold funds; however, these funds may not be generated by girl or troop assessment.
- □ Community funds in excess of \$50.00 must be placed in a bank account. The Community account is in the name of Girl Scouts of Utah ______ Community. When a Community bank account is opened, the Girl Scouts of Utah identification number must be used. A minimum of two persons need to be authorized to sign on each Community account. These individuals must be registered members of GSUSA who have passed their criminal background checks and cannot be of the same family or household.

- □ Nominal requests to cover refreshments or baby-sitting services at meetings may be requested of volunteers by the Communities.
- □ An Annual Community Financial Report must be filed with GSU with a copy of the most recent bank statement by June 30 of each year.
 - Community Finance Representatives must submit an annual community finance report by June 30 of each year to <u>info@gsutah.org</u>.
 - This report must be signed by the Community Finance Representative and Volunteer Community Representative.
 - The community finance report recaps all expenses and income during the membership year. Expenses consist of the cost of events, supplies, service projects, trips, camping outings, etc. Income consists of money obtained from sponsors, troop dues, Cookie Program, money-earning, donations, etc.
 - Community Finance Representatives should use the same reporting tool as Troop Leaders, simply omitting the troop number.
 - Community and Troop Cookie Sale proceeds may be withheld if troops within a Community and/or the Community have not turned an annual financial report in to the council by August 1 of each year. Failure to file annual financial reports may also impact eligibility to participate in the Cookie Program.
 - For stewardship purposes, GSU may preform representative audits of troop and Community financials. If requested, adult volunteers must provide monthly bank statements for the given audit period, cancelled checks and/or receipts for expenses.
- Community fundraising projects must meet Utah state laws. Games of chance (e.g., raffles, bingo, card games) or endorsement/sale of a non-Girl Scout commercial product is not permitted.
- Communities may have annual special events to obtain contributions for the Girl Scouts of Utah Annual Giving. The funds received from these events must be adult generated. Fundraising or fund development to support the Girl Scout Program is the responsibility of adults, and this responsibility may not be placed with girls.
- □ Direct cash solicitation is permitted only for GSU Annual Giving. The "Request For Approval" form for annual fundraising events or direct solicitations must be:
 - Completed by the Community Finance Representative, Volunteer Community Representative, or designated event/fund development chair.
 - In compliance with the fundraising guidelines established by the Fund Development Committee.
 - Sent to the Fund Development staff at GSU for approval 60 days in advance of the special fundraising event/direct solicitation.
 - Approval or denial with rationale will be mailed to the Community originator of the funding request.
- □ Donations to the Community of \$250 or greater must be received by GSU on behalf of the Community. Girl Scouts of Utah may ask for an explanation outlining how the

Community will spend the funds. GSU will acknowledge the tax-deductible contribution to the donor for tax purposes and forward the full donation to the Community [IRS Section 170(f) (8)].

Volunteer Scholarships

Scholarship recipients for GSUSA adult opportunities must: be registered members of GSUSA for one (1) year; have a working knowledge of Girl Scout program and policies; and agree in advance of the training or other opportunity to the desired outcomes and expectations for sharing the experience.

Volunteers provided with a cash advance by GSU for conference/training event expenses must submit the expense report, receipts, and remainder of funds within 30 days following the event.

Volunteers may be reimbursed for travel over 100 miles within the council jurisdiction in accordance with current IRS guidelines. Carpooling is always encouraged, and required for some mileage reimbursements.

Volunteers, recognizing the Girl Scout Movement as providing opportunity for voluntary service, do not expect, solicit, or receive monetary reimbursement for services.

Cookie Program Requirements and Responsibilities:

The Girl Scout Cookie Program is a council-sponsored product sale. Girls' participation in both council-sponsored product sale activities and group money-earning projects is based upon the following:

- Voluntary participation
- Written permission of each girl's parent or guardian
- An understanding of (and ability to explain clearly to others) why the money is needed
- An understanding that money-earning should not exceed what the troop/group needs to support its activities
- Observance of local ordinances related to involvement of children in moneyearning activities, as well as health and safety laws
- · Vigilance in protecting the personal safety of each girl
- Arrangement for safeguarding the money

<u>Please make sure to carefully read and comply with the Money-Earning requirements</u> <u>explained in the *Money* chapter of this document, in addition to the Cookie Program <u>specific requirements explained below</u>:</u>

- □ Girls wishing to participate in the Cookie Program must be registered members of GSUSA prior to taking any orders.
- □ Adults serving as Cookie Managers for troops/groups or communities must have a current criminal background check completed by GSU that does not expire before the

end of the cookie season, and be registered members of GSUSA at least two weeks prior to the beginning date of the Cookie Program.

- □ Troops/Groups wishing to participate in the Cookie Program must be a complete troop/group and registered as a troop/group a minimum of four weeks prior to the beginning date of the cookie program.
- □ New troops/groups that register late may participate at the Community Cookie Manager's discretion based upon experience and training of adult volunteers.
- □ Parent/guardian permission must be obtained in writing before a girl participates in the council Cookie Program.
- □ Safety Activity Checkpoints: Special checkpoints are provided for the Girl Scout Cookie Program and must be followed.
- Buddy System: Girls must be accompanied by a buddy. Adults accompany Girl Scout Daisies, Brownies, and Juniors when selling door-to-door. Girl Scout Cadettes, Seniors, and Ambassadors are supervised by adults when selling door-to-door, but adults need not stay by the girls' sides.
- Outstanding Debt: If a girl and/or her family has an outstanding debt to Girl Scouts of Utah, they will not be eligible to participate in the annual Cookie Program (including booths) or receive activity credits and/or activity scholarships until the debt is paid in full.
- Cookie Booths:
 - Troops/groups may participate in optional Cookie Booths.
 - All troops/groups must have booth location(s), time(s), and date(s) approved by the council Product Sales Department. To begin the approval process, groups/troops need to submit a completed <u>Girl Scout Cookie Booth Agreement</u> form to Girl Scouts of Utah Product Sales Department.
 - All participating girls, and adults handling money, must be registered Girl Scouts.
 - At least two (2) unrelated adults, one of whom is registered and one who is female, must be present and supervise the booth at all times.
- No Combined Cookie Orders: Cookie orders may **not** be shared or combined in any manner in order to qualify for recognitions or awards. Only cookies ordered for booth sales may be distributed among girls within the same troop/group who participated in the booth sale activities.
- ☐ Adult Training: Adults serving as Cookie Managers must attend a GSU Cookie Program training given by an authorized council representative a minimum of one week prior to the beginning date of the Cookie Program (please see below under "Cookie Manager Responsibility").
- □ Group money-earning: refers to activities following a planned budget and carried out by girls and adults, in partnership, to earn money for the troop/group treasury. Participation in the Cookie Program is considered a Group Money-Earning activity and must therefore comply with the requirements listed and explained in the *Money* chapter of this document.
- □ "Council sponsored product sales" are council-wide sales of authorized products, such as Girl Scout Cookies, in which members participate. Anyone participating in the Cookie Program must adhere to the requirements explained under the Money-Earning section of the *Money* chapter of this document, specifically those pertaining to "Council sponsored product sales."
- □ Cookie Program Income: "Council sponsored product sales" are council-wide sales of authorized products, such as Girl Scout Cookies, in which members participate. The

income from the Cookie Program does not become the property of individual girl members. Individual girls are eligible for rewards and activity credits.

- □ Other (non-Cookie Program) money-earning projects may not be conducted during the council Girl Scout Cookie Program (from scheduled order taking through booth sales).
- Any adult with an outstanding debt to Girl Scouts will not be eligible for appointment or able to continue in a volunteer position. Volunteers with debts that are not paid in full will be released from the volunteer position at the time that debt is given to a collection agency. Future consideration for any volunteer position will be possible only after the debt is paid in full.
- Activity Credits: A girl who is a currently registered member of GSUSA and is supervised by a council trained adult can participate in the Girl Scouts of Utah (GSU) Cookie Program and may earn activity credits based upon the number of boxes she sells. GSU activity credits are an incentive to participate in the Cookie Program. Activity credits give girls and their parents/guardians the freedom to choose how to reward girls for their hard work. A girl and her parents/guardians, not the adult leaders/advisors, decide how their activity credits will be utilized.
 - Girls participating in the Cookie Program may earn activity credits based upon the number of boxes they sell.
 - Activity credits expire June 30 of the year following the Cookie Program in which they were earned.
 - Activity credits will not be released until it is determined a girl is a currently registered member of GSUSA.
 - Activity credits will not be re-issued if lost or stolen.
 - Activity Credits for Travel: Girls who are registered as Girl Scout Cadettes, Seniors, or Ambassadors (grades 6–12) at the time of the Cookie Program may use activity credits toward trip expenses for a GSUSA, council, or troop-sponsored national or international trip. Girls may participate in the trip as an individual or as a member of the troop/group. The <u>Activity Credit Redemption</u> form must be submitted to GSU with the activity credits to be applied toward travel expenses before the activity credits expire (expiration date is printed on the activity credits). Please see the chapter on *Travel, Trips, Outings, and Field Trips*.
 - Activity Credits can:
 - Pay for council-sponsored program activities, minicamps, resident and troop/group camping, and GSUSA-sponsored destinations.
 - Pay for shop merchandise at the Utah Girl Scout Shops and Girl Scouts of Southern Nevada.
 - Pay for special order items at Girl Scouts of Utah's shop.
 - Pay for merchandise at resident camp trading posts.
 - Pay for girl membership registration fees and for new non-Girl Scout registration fees.
 - Be transferred between girls who are currently registered members of Girl Scouts of Utah.
 - Pay for program, camp, and/or events prior to any activity scholarships being awarded.
 - Note: Activity credits can be used to pay for program, camp, and/or events that take place after the activity credits have expired; however, payment must be submitted to GSU prior to the expiration date printed on the activity credits.

• Activity Credits cannot:

- Be used at other Girl Scout councils (except Girl Scouts of Southern Nevada).
- Be used to purchase Girl Scout cookies.
- Be used to order directly from the GSUSA Girl Scout merchandise catalog.
- Be replaced or reissued if lost or stolen.
- Be exchanged for cash.
- Be transferred to adults and/or used to pay for adult membership registration fees, adult program fees, and any other adult expenses.
- Be used to pay for individual scholarships.
- Be used to make on-line payments.