



Girl Scouts – Western
Oklahoma, Inc.
Fund Development Policies
and Procedures Manual

Revised October 2008

Girl Scouts – Western Oklahoma, Inc.
 121 NE 50th Street
 Oklahoma City, OK 73105
TABLE OF CONTENTS

	Page(s)
FUND DEVELOPMENT POLICIES	
Introduction	4
Acknowledgment of Responsibilities as a Public Charity <ul style="list-style-type: none"> • Legal Basis for Council Action • Voluntary Contributions • State and Local Laws Governing Fund Development • Tax Laws and Public Reporting Requirements • Fund Development Ethics • Fund Development Methods • Adult Responsibility for Fund Development • Control of Funds and Other Assets • Use of Girl Scouts of Palm Glades Council Name for Fund Raising by Others 	4-5
Roles and Responsibilities of Fund Development <ul style="list-style-type: none"> • Board of Directors • Fund Development Committee • Event Committees • Service Unit Volunteers, Leaders and Families of Girl Scouts • Fund Development Staff • All Council Staff 	5-6
Gifts to the Council <ul style="list-style-type: none"> • Refusal of Gifts • Types of Gifts • Unrestricted and Restricted Gifts • Commemorative Gifts • Gifts in Trust and Other Planned Gifts • Legacies and Bequests • Gifts-in-Kind • Property • Appraisal Rules and Procedures 	7-9
Donors <ul style="list-style-type: none"> • Donor Intent • Recognition • Acknowledgment • Public Notice • Confidentiality 	9
FUND DEVELOPMENT PROCEDURES	
Development Activities	10-12

<ul style="list-style-type: none"> • Identification of potential donors • Cultivation • Solicitation • Stewardship • Donor Bill of Rights • Acknowledgment 	
--	--

Campaign Types	13
<ul style="list-style-type: none"> • Annual Family Campaign • Corporate Campaign • Direct Mail • Grants/Foundation Gifts • Special Events • United Way 	
Donor Contribution Levels	13
Gift Receipt Procedures	14
Entry of Donor Information into E-Council	14
Gift Acknowledgment Procedures	14-15
Grant Procedures	15-16
United Way Application Procedures	16
Troop Corporate Solicitation and Money Earning Policy	16-17
Service Unit Money Earning & Spending	18-19
Confidentiality Agreement	19

Girl Scouts – Western Oklahoma, Inc. Fund Development Policies

INTRODUCTION

Girl Scouts – Western Oklahoma, Inc. acknowledges and accepts the responsibility of adults to fund Girl Scouting and holds funding the organization to be an integral part of service to girls. The board, elected by and representing the adults of the council, acknowledges its legal and ethical responsibilities to provide the financial resources necessary to make Girl Scout program available to all girls - today and tomorrow.

ACKNOWLEDGMENT OF RESPONSIBILITIES AS A PUBLIC CHARITY

Legal Basis for Council Action - Girl Scouts – Western Oklahoma, Inc. is incorporated in the state of Oklahoma as a public charity and qualifies under the Internal Revenue Code as a 501(c)(3) organization, exempt from federal income tax and able to offer tax deduction for qualifying donations. The council has benefits under the law, including the right to solicit and enjoy active support and voluntary contributions from individuals, corporations, foundations, government, and federated funding organizations, among others. Good relations between all these parties and the council are essential to the financial independence and stability of Girl Scouts – Western Oklahoma, Inc. Fund development is the process by which public support, as defined by the Internal Revenue Code, is obtained through voluntary contributions to the council.

Voluntary Contributions - All voluntary contributions, intended to benefit Girl Scout program in Girl Scouts – Western Oklahoma, Inc. Council's jurisdiction, regardless of value, form, or designated use, shall be made only to Girl Scouts – Western Oklahoma, Inc. Incorporated as a public charity and designated as a 501(c)(3) organization, the council is the only entity to which tax-deductible contributions may be made. Any tax deduction available to a donor is determined by the federal Internal Revenue Code.

State and Local Laws Governing Fund Development - The council will, at all times, fulfill its obligations to comply fully with the applicable laws of Oklahoma and the counties in which we operate.

Tax Laws and Public Reporting Requirements - The council will, at all times, fulfill its obligations to comply fully with applicable tax laws and public reporting requirements. Members and donors shall have full disclosure of the financial operations of the council through access to the council's IRS 990 and its audited financial reports.

ACKNOWLEDGMENT OF RESPONSIBILITIES AS A PUBLIC CHARITY

Fund Development Ethics - All fund development undertaken by Girl Scouts – Western Oklahoma, Inc. will reflect the values of the Girl Scout Promise and Law.

Fund Development Methods - All fund-raising methods employed by Girl Scouts – Western Oklahoma, Inc. shall be in keeping with the principles for which the organization stands.

Adult Responsibility for Fund Development - Fund raising or fund development to support the council is the responsibility of adults and this responsibility should not be placed with girls. Girls may provide support to those efforts through voluntary service. (From *Safety-Wise*, Standard 32)

Control of Funds and Other Assets - All money raised and other money or assets received in the name of and for the benefit of Girl Scouting must be authorized by Girl Scouts – Western Oklahoma, Inc. and used for the purposes of Girl Scouting. Such monies and other assets become the property of and are administered by Girl Scouts – Western Oklahoma, Inc. Such assets are not the property of individuals, geographic units, or communities within Girl Scouts – Western Oklahoma, Inc. (From *The Blue Book of Basic Documents*, Control of Funds)

Use of Girl Scouts – Western Oklahoma, Inc. Council Name for Fund Raising by Others - Use of the council's name for any fundraising purpose by any other organization or entity shall require prior approval of the board of directors. The policies of Girl Scouts of the U.S.A. shall act as a guide for entering into joint fund-raising ventures where there is no implied endorsement or selling of unapproved products.

ROLES AND RESPONSIBILITIES OF FUND DEVELOPMENT

The fund development effort at Girl Scouts – Western Oklahoma, Inc. is contingent on a team effort—the fund development team includes the board of directors, fund development committee, council volunteers and staff, Girl Scout families and alumnae, and the community.

Board of Directors

- Approve fundraising policies
- Approve the fund development plan.
- Approve the council operating budget and ensure the financial health of the Council.
- Set the leadership pace through 100 percent participation in annual giving and the achievement of their approved individual goals.
- Participate in fundraising and community events and the identification of prospective donors.
- Provide leadership to the Council's fund development effort through personal gifts, solicitation of other gifts, and providing introductions to prospective donors.

Fund Development Committee

- Develop fund development plan and set goals for increasing contributions.
- Develop strategies to ensure the financial health of the Council.
- Develop fund raising and gift acceptance policies.
- Participate in fundraising and community events and provide support to event committees.
- Support the council with 100 percent participation in annual giving campaign.
- Solicit and maintain positive relationships with donors.
- Approve fundraising applications if requested by funder.

Event Committees

- Develop and implement event plans to meet participation and financial goals.
- Solicit financial sponsorships and in-kind contributions for events.
- Promote the event in the community and actively recruit participants.
- Participate fully in the implementation and evaluation of the event.

Service Unit Volunteers, Leaders, and Families of Girl Scouts

- Service Unit Volunteers identify fund development coordinators to help set goals and implement the annual family campaign.
- Fund Development Coordinators provide support to troop/group leaders to encourage participation in the campaign by their families.
- Families support their daughters and girls throughout the Council with personal contributions.

Fund Development Staff

- Provide professional expertise and support to fund development volunteers.
- Facilitate fund development planning in accordance with the Council's strategic and operating plans.
- Provide connections between donors and Girl Scouting.
- Manage the day-to-day operations of the development effort.
- Maintain donor records and recognition systems.
- Provide an accounting of all gifts received and, if restricted, their use.

All Council Staff

- Support fund development coordinators in their Service Units.
- Participate in fund raising and community events.
- Identify prospective donors.
- Develop program plan that provide detail for potential funding opportunities.
- Support the council with 100 percent participation in annual giving campaign.

GIFTS TO THE COUNCIL

Refusal of Gifts - The board of directors has the right to refuse gifts or contributions that do not enhance, promote, and ensure the purpose of Girl Scouting and the long-range financial viability of the council

Types of Gifts - Besides monetary gifts in the form of cash, checks, money orders, and charges to approved credit cards, nonmonetary gifts may be accepted. Nonmonetary gifts are gifts such as bonds and securities, real property, personal property, gifts-in-kind, royalties, copyrights and trademark rights, and insurance policies naming Girl Scouts – Western Oklahoma, Inc. as a beneficiary in whole or in part.

Unrestricted and Restricted Gifts - Gifts with no stipulations by the donor are unrestricted.

Gifts with purpose or timing or both stipulated by the donor are restricted and may be used only as stipulated. Acceptance of a restricted gift by Girl Scouts – Western Oklahoma, Inc. is acceptance of its stipulations. Restricted gifts are of two types: permanently restricted and temporarily restricted.

- Permanently restricted gifts have principal that is never spent, only invested. Earnings from these investments, i.e., dividends or interest or both, are either temporarily restricted or unrestricted as determined by the donor.
- Temporarily restricted gifts are to be spent subject to time or purpose restrictions stipulated by the donor.

The council will make every effort to maximize unrestricted gifts and to educate donors as to their importance. The council will make appropriate efforts to convince a potential donor who intends a restricted gift not acceptable to the council of the value of an unrestricted gift or to reach alternative mutually acceptable stipulations for such a gift.

Commemorative Gifts - Gifts may be received in the form of "in memory of", "in honor of", or "on the occasion of ". Unless their use or timing is stipulated by the donor, or by the person or family named, they shall be considered unrestricted gifts. If the gift is restricted, the provisions of policy on Unrestricted and Restricted Gifts will determine if the council will accept the gift.

Gifts in Trust and Other Planned Gifts - The council may accept gifts in trust and other planned gifts. Acceptance of a gift and its contractual obligations requires a board of directors' decision after review and recommendation by the fund development committee. The fund development committee review will include consultation with the council's legal and financial advisers and, in order to protect the interests of both the donor and the council, the results of independent legal and financial review. Participation in planned giving programs with Girl Scouts – Western Oklahoma, Inc. as beneficiary, in whole or in part, is also encouraged.

Legacies and Bequests - A donor may arrange in a will or other instrument, such as an insurance policy, that Girl Scouts – Western Oklahoma, Inc. be designated as a beneficiary to receive a gift from the donor's estate. If the gift is unrestricted, it will be placed in a board-

designated fund where its principal will be invested and only earnings will be applied to council use; however, these funds and earnings remain unrestricted. If the gift is restricted, the provisions of policy on Unrestricted and Restricted Gifts will determine if the council will accept the gift.

Gifts-in-Kind - Gifts of material or products may be accepted when the form of the gift can be of immediate use by the council or whereby the acceptance will not involve financial commitments in excess of budgeted items or other obligations disproportionate to the usefulness of the gift. The CEO will make this decision. A report of all gifts-in-kind shall be given to the fund development department for acknowledgment. Subsequently, all gifts-in-kind to the council become the property of the council.

Property - Gifts of property may be personal property or real property; these gifts require board approval.

Personal property, such as art, sailboats, equipment, etc., may be accepted with board approval when the property can be sold or the property can be used in keeping with the purpose of the organization. All gifts of personal property must be appraised by a certified professional appraiser, at the expense of the donor, and a copy of the appraisal must accompany the gift. The gift value shall be the appraised value at the time of the gift.

Real property in the form of a residence, business, commercial building, undeveloped land, etc., may be accepted if the property can be sold or the property can be used in keeping with the purpose of the organization. Acceptance of real property requires board approval after review and recommendation by the fund development committee. Acting with legal and other appropriate advisers, the fund development committee review includes a review of the results of a due diligence search and other site investigations and review of the council's long-range property plan

Ordinary due diligence includes a review of regulatory and zoning issues, property appraisal by a certified appraiser, and a title search to reveal any encumbrances on the property, such as easements, rights of way, mineral leases, resource rights, etc.

As part of, or in addition to ordinary due diligence, the review should include all appropriate inquiry into the previous ownership and uses of the property consistent with good commercial or customary practice. Such search should include a visual inspection of the site for suspicious conditions arising from former uses, such as landfill or unmarked containers of liquid waste, evidence of industrial uses, etc., and may include a soil search where indicated.

Expenses arising from all investigations leading to the acceptance of a gift of real property are the sole responsibility of the donor. The council will notify the donor for approval, prior to incurring expenses. All gifts of real property must be appraised by a certified professional appraiser, also at the expense of the donor, and a copy of the appraisal must accompany the gift. The gift value shall be the appraised value at the time of the gift.

If a gift of personal or real property is restricted, the provisions of policy section on Unrestricted and Restricted Gifts will also apply.

Appraisal Rules and Procedures - Current IRS regulations will be observed when calculating the charitable contribution deduction value of gifts with an understanding that it is the donor's responsibility to obtain appraisals for tax purposes. For gift acceptance purposes, in cases where the gift greatly exceeds its acquisition cost, the council may consider assuming all or part of the up-front costs.

Regulations in effect at the time of the adoption of this policy do not require the council to include a dollar amount in acknowledgments of noncash gifts and the council has no obligation to place a value on the donation. Noncash contributions with an estimated value over \$500 shall comply with IRS Form 8283 (Noncash Charitable Contributions and the Qualified Appraisal Rules) and, if sold by the council, with IRS Form 8282 available at <http://www.irs.gov>.

DONORS

Donor Intent - Donors' wishes will be considered to the extent possible, so long as their intended use of funds is in keeping with the purpose of Girl Scouting and with the policies and priorities of the council as expressed in the strategic plan. Resolution of donor wishes outside approved priorities and the established Girl Scouts – Western Oklahoma, Inc. Girl Scout program shall be by the board of directors upon recommendation of the fund development committee.

Recognition - Formal recognition of Girl Scouts – Western Oklahoma, Inc. donors shall include methods of recognition that enhance the image of Girl Scouting, show appreciation to the donor, and provide opportunities for public acknowledgment. Gift levels and corresponding recognitions are developed by the fund development committee for approval by the board of directors. Recognition for Girl Scouts – Western Oklahoma, Inc. fund development volunteers will follow council guidelines for adult recognitions.

Acknowledgment - All gifts, regardless of value, form, or stipulations, shall be acknowledged by Girl Scouts – Western Oklahoma, Inc. with official correspondence. Acknowledgment represents to the donor acceptance of the gift along with its restriction (if any), notice of what goods and services were or were not received, and may also serve the donor as evidence to substantiate a possible tax deduction.

Public Notice - Girl Scouts – Western Oklahoma, Inc. will respect a donor's wish to remain anonymous. In the absence of such stipulation, the council retains the right to determine all publicity related to a gift.

Confidentiality - The fund development unit is to maintain confidentiality concerning all correspondence regarding contributions, gift records, prospect cards, and other data on donors, and is to ensure that this donor information is used on a need-to-know-basis only for the support of fund development for Girl Scouts – Western Oklahoma, Inc.

Girl Scouts – Western Oklahoma, Inc. Fund Development Procedures

DEVELOPMENT ACTIVITIES

Each of the four stages of development activity is critical to the success of the overall fund development effort. Individual fund development strategies, as part of each stage, make up the foundation for the Council’s public support.

1. Identification of potential donors
2. Cultivation
3. Solicitation
4. Stewardship and Acknowledgment

Identification of potential donors

Girl Scouts – Western Oklahoma, Inc. has a number of ways to identify potential donors, including:

- Membership database
- The collection of names from Board members and other leadership volunteers
- Participation in Council events, such as the luncheon
- Staff/volunteer participation in other community events; networking with potential donors

Cultivation

Cultivation of donors begins with their first introduction to our organization and continues through regular communication with prospective donors.

<u>Constituency</u>	<u>Communication Methods</u>
Family	Newsletter, website, e-news and updates, program news
Board	Board mailings, meetings, e-mail news and updates, invitations to events, website
Alumnae	Newsletter, event invitations, website
Individuals	Newsletter, calendar, annual report, website, fact sheet, brochures, event invitations
Corporations	Community newsletter, website, annual report, fact sheet, event invitations, e-mail
Foundations	Letters, funding reports, newsletter, annual report, applications, event invitations

United Way	Letters, annual report, applications, event invitations, participation in community forums
------------	--

Community Organizations	Newsletter, letters, brochures
-------------------------	--------------------------------

Solicitation

Girl Scouts – Western Oklahoma, Inc. will be proactive with its approach to soliciting gifts. Solicitation of gifts will be done in a variety of ways including in person, through presentations, via direct mail and letter writing, and over the telephone. Solicitation methods and materials will vary by audience and can be customized to meet the individual needs of donors. For existing donors, strategies to encourage donor retention and increased giving will be developed.

Family	Registration materials, newsletters, annual family campaign mailing
--------	---

Board/Staff	Board/Staff member pledge form with Board/Staff member asking during meeting
-------------	--

Alumnae	Letters, invitations to events, website
---------	---

Individuals	Letters, invitations to events, face-to-face asks, presentations, website
-------------	---

Corporations	Sponsorship requests, face-to-face asks by leadership volunteers, invitations to events, applications for funding
--------------	---

Foundations	Concept papers, grant proposals
-------------	---------------------------------

Government	State appropriations, federal funding and advocacy through GSUSA; requests of local government
------------	--

United Way	Applications, formal presentations to committees
------------	--

Community Organizations	Group presentations, letters of request
-------------------------	---

Stewardship

Girl Scouts – Western Oklahoma, Inc. pledge to donors:

- We will honor our donors with solicitations that are dignified and reflect the mission of Girl Scouting.
- We will be honest in our communications and in presenting our financial position.
- We will be fair in what we ask and friendly, helpful and considerate of questions and concerns.
- We will be responsible as we accept the important charge of using donations wisely.
- We will respect individual wishes and acknowledge gifts in the most appropriate manner.

- We will use our resources wisely, pledging to operating in the most efficient and effective manner to connect a donor's gift to a young girl's life through the Girl Scout experience.

Donor Bill of Rights

The Donor Bill of Rights was created by the American Association of Fund Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), the Association of Fundraising Professionals (AFP), and the Council for Advancement and Support of Education (CASE). It has been endorsed by numerous organizations.

The Donor Bill of Rights

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- II. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used for the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- VII. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
- IX. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

Acknowledgment

All gifts to Girl Scouts – Western Oklahoma, Inc. will be acknowledged within 48 hours of receipt in accordance with our Gift Acknowledgment procedures.

CAMPAIGN TYPES

Girl Scouts – Western Oklahoma, Inc. will conduct various campaigns and events to help reach fund development goals. Current Campaign types include:

Annual Family Campaign – Solicitation of Girl Scout families to support the organization with a financial gift. This campaign is traditionally conducted using service unit presentations followed by a direct mail to Girl Scout families. Incentives such as patches, gift certificates for use in the shop, for membership registration or for program activity fees, etc. may be used to encourage participation in the campaign.

Corporate Campaign – The Council produces support materials to aid in the solicitation of corporations for program partnerships, event sponsorships, and general financial support of the Council.

Direct Mail – A direct mail solicitation to existing donors is conducted at least once each year to request their continued support for the organization.

Grants/Foundation Gifts – The Council actively pursues grant opportunities and foundation gifts to support the council’s annual operating plan.

Special Events – The Council currently hosts three special events: Juliette Low Leadership Society Luncheon (Oklahoma City and Enid), Tween and Teen Conference, and the Urban Campout. These events help generate financial support for the Council through sponsorship, membership and event registration.

United Way – The Council currently receives funding from United Way of Central Oklahoma, United Way of Enid and NW Oklahoma, United Way of Norman, United Way of South Central Oklahoma, United Way of Stephens County, United Way of Pottawatomie County, United Way of Logan County, United Way of Lawton/Ft. Sill, United Fund of Pauls Valley, United Fund of Woodward, United Fund of Grady County, and United Fund of Elk City. Fund development staff is responsible for the development of United Way proposals, presentations to allocation panels, and completing all required reports. Support is appreciated from Board Members and local volunteers.

DONOR CONTRIBUTION LEVELS

When recognized in the Council newsletter, annual report, or other publication, the following giving levels are recognized:

- Friend - \$0 - \$249
- Supporter - \$250 - \$499
- Partner - \$500 - \$999
- Bronze - \$1,000 - \$2,499
- Silver - \$2,500 - \$4,999
- Gold - \$5,000 - \$9,999
- Diamond - \$10,000 - \$19,999
- Platinum - \$20,000 - \$49,999

- Steward - \$50,000 - \$99,999

GIFT RECEIPT PROCEDURES

When a gift is received, the following steps are to be taken:

1. Gifts by mail will be processed by the receptionist.
2. Gifts of cash will be noted on a receipt and the receipt and donor information will be forwarded to the fund development department for entry into the donor database and acknowledgment. The cash will be included on the daily log and submitted to Accounting for processing.
3. Gifts of checks will be entered into POS and copies will be forwarded to the fund development department for entry into the donor database and acknowledgment and to accounting for processing. A copy of the checks and receipt will be filed by name in the fund development central file.
4. Gifts to be charged to credit cards will be processed by the receptionist and copy of credit card slip and donor information will be forwarded to the fund development department for entry into the donor database and acknowledgment. The original credit card receipts will be forwarded, along with the daily log, to the accounting department.
5. Gifts given as part of membership registration will be processed by the receptionist. A copy of the check, a copy of the registration form, and a copy of the receipt will be forwarded to the fund development department for entry into the donor database and acknowledgment. Checks/cash/credit card receipts for membership registration will be forwarded to the accounting department

ENTRY OF DONOR INFORMATION INTO ACT (Database Software)

All contributions will be recorded in ACT. The fund development manager is responsible for entering and updating donor information so that all acknowledgments are sent within 48 hours following the receipt of a gift.

A *Opportunity Name* is the designation of a gift to an overall appeal strategy, such as the Annual Campaign, Juliette Low Leadership Society Luncheon, Grants, Allocations, Our Voices Newsletter, Registration Donation, etc.

Reports can be generated by opportunity name, donor, or date.

GIFT ACKNOWLEDGMENT PROCEDURES

All gifts to Girl Scouts – Western Oklahoma, Inc. will be acknowledged within 48 hours. Fund development will be responsible for the acknowledgment of all gifts. The following procedures will apply:

1. All donors will receive an official acknowledgment letter from the Council upon receipt of gift.
2. Donors will be listed in the appropriate publications.
3. All gifts of \$100 or more will also be acknowledged by a handmade thank you card from a Girl Scout.

4. A handwritten thank you note from key Girl Scout representative will be sent for all gifts over \$500.
5. A personal thank you note and phone call from board member or CEO for all gifts over \$1,000.
6. A personal note, phone call and PR opportunity with photo and article for all gifts over \$5,000, unless the donor requests otherwise.
7. All donors will be added to the mailing list to receive the bi-monthly Council newsletter.
8. All donors will be sent invitations to the luncheon, annual meeting, and program events as appropriate.

GRANT PROCEDURES

This applies to non-United Way grants.

1. While grant applications may be initiated and completed by staff other than fund development staff, fund development must be notified of any intent to apply for a grant and all grant applications must be approved by fund development prior to submission. A grant application could be a multi-page document or a simple letter of request. An application could also be a presentation that results in funding where a report on how funds were used is requested. An example of this type of application is a staff member presenting to a civic group in return for a gift.
2. Copies of all grant-related documents (grant applications, award letters, reports, etc.) will be maintained in the Council's central files. In addition, electronic copies of all applications, award letters, contracts, etc. will be kept in the Fund Development Grants file. Files are NOT to be removed from central files without notifying the fund development department.
3. All staff and volunteers may be involved in the grant process, and while fund development may initiate and secure funding, it may be the responsibility of another function to track and document all information needed for follow-up reports. The reporting process will be determined once a grant award is received.
4. Fund development should be notified of any and all identified grantors or prospective grantors. Ideally, notification should be made by e-mail.
5. When WRITTEN notice of a grant award is received or when the actual funds are received, fund development staff will prepare appropriate acknowledgement, and enter the information into the Council's fund development database. Entries will be made based only on written documentation from the grantor or actual receipt of funds.
6. Fund development staff will ensure notification to the designated grant administrator, the accounting department and the director of communications via e-mail. This e-mail notification will include receipt of the grant, cost center, amount of grant, how funds may be spent, the length of the grant, and reporting requirements.
7. Fund development will record information on the grant tracking worksheet which is posted to the Shared drive. No changes are to be made to this worksheet by anyone outside fund development. It is posted to the Shared drive only to make access to the information available at all times.
8. Cost center codes are assigned only by the accounting department. These codes will be obtained by fund development and posted to the worksheet.

9. The grant administrator is expected to keep up with all reporting requirements and deadlines of individual funders.
10. The grant administrator is responsible for using the assigned cost center for all expenditures, for ensuring that all expenses coded against the grant are eligible, and for tracking the needed information for reporting purposes. Fund development staff will help as needed AND when asked.
11. The accounting department will provide monthly printouts of grant expenditures by cost center to the grant administrator. These printouts provide monthly reminders as well as easy tracking of expenses.
12. Fund development will consider a grant closed when the final report is submitted to the grantor. Date of grant closure will be included on the grant worksheet.

UNITED WAY APPLICATION PROCEDURES

The Council currently receives funding from United Way of Central Oklahoma, United Way of Enid and NW Oklahoma, United Way of Norman, United Way of South Central Oklahoma, United Way of Stephens County, United Way of Pottawatomie County, United Way of Logan County, United Way of Lawton/Ft. Sill, United Fund of Pauls Valley, United Fund of Woodward, United Fund of Grady County, and United Fund of Elk City. The following procedures apply:

1. Fund development is responsible for the development of all United Way proposals and will maintain a master calendar of due dates and reporting requirements for each United Way.
2. Fund development will coordinate needed input from other functions for the purpose of developing the application, making a presentation to the allocation committee, and providing timely reports on progress as required.
3. Copies of all United Way-related documents (grant applications, award letters, reports, etc.) will be maintained in the Council's central files. In addition, electronic copies of all applications, award letters, contracts, etc. will be kept in the United Way file. Files are NOT to be removed from central files without notifying the fund development department.
4. When possible, board representatives from each area will participate in United Way Campaign.

TROOP CORPORATE SOLICITATION AND MONEY-EARNING POLICY

TROOP CORPORATE SOLICITATION POLICY

Troop requesting donations from corporations must have participated in the Cookie Sales and/or Fall Product Sales. Troop must first clear the solicitation with the Fund Development Department.

A Girl Scout Troop Leader or co-leader (must be registered with approved volunteer application) may ask for donations not to exceed \$250 from any one business once per membership year (October 1 – September 30). Donations MAY NOT be requested two weeks prior to or during

the Fall Product Sale, Cookie Sale, or during the local United Way drive in their area. Checks from requested donor businesses must be issued to Girl Scouts – Western Oklahoma, Inc. in order to be tax deductible by the donor business. The Council will then issue a check to the troop in the next check cycle. The amount of the donation must be reported as income on the Troop Finance Report.

MONEY-EARNING POLICY

Permission to conduct an approved Money-Earning Project, other than the Council Cookie Sale or the Fall Product Sale, must be obtained by completing and submitting the Troop Money-Earning Project Form to the Director of Fund Development for approval at least thirty (30) days prior to the project.

Per the below schedule and during the membership year (October 1 – September 30), Girl Scout troops may conduct an “approved money-earning project” if they have participated in the Council Cookie Sale and/or Fall Product Sale:

Daisies	None
Brownies and Juniors	One
Cadettes, Seniors, Ambassadors	More than one, with Council approval

No resale of commercially manufactured products by any Girl Scout troop is permitted other than the Council Cookie and Fall Product Sale.

Money earning activities of the girls must conform to 5 of the 15 outcomes.

NON-COMPLIANCE OF THE TROOP CORPORATE SOLICITATION POLICY OR TROOP MONEY-EARNING POLICY

Non-conformity with the above policies could result in one or more of the following:

- Forfeiture of Troop Product Sales Bonus (Fall and/or Cookie)
- Forfeiture of Cookie Dough
- Forfeiture of Cookie Patch
- Loss of participation in troop trips for a year
- Loss of participation in Council-sponsored events
- Revocation of troop charter

TROOP DISBANDMENT AND REMAINING FUNDS

In the event that a troop disbands with remaining funds earned from product sales or other money-earning activities, the troop leader(s) should contact the council’s finance department. Funds will be returned to the council to be used for specific assistance. Funds earned while Girl Scouting are not the property of individuals or other organizations.

SERVICE UNIT - MONEY EARNING/SPENDING:

(a) **Purpose.** Girl Scouts of Western Oklahoma Service Unit (SU) money earning and spending regulations and procedures are intended to provide a means of ensuring Girl Scout funds are spent on training, resources, girl scholarships, and volunteer recognition that benefit the volunteers who serve girls.

(b) **Scope.** SU money earning and spending includes fund raising through Council sponsored events as well as SU sponsored events. GSWESTOK follows the principle of SU budgeting where earned funds are tracked through the deposit of moneys to the SU bank account while transactions for expenditures are tracked through withdraw of moneys from the SU bank account. All transactions where funds are expended volunteer training, resources, volunteer recognition, or financial assistance to girls must be run through the SU bank account.

(c) **Disclaimer and limitations.** Service Units MUST participate in at least one Council sponsored fund raisers (TOPS or Cookie sales) before they can hold any other form of fund raising. Service Units MUST have prior approval before holding a fund raising event; completion and submission of the Money Earning Request form to the Council is required in order to request approval.

(d) **Definitions.** The following words and terms used in this Section have the following meaning, unless the context clearly indicates otherwise:

- **"Service Unit (SU)"** means leaders and volunteers from a specified area or region come together to make up a groups referred to as the Service Unit.

(e) **Service Unit Budget.** The Service Unit Budget is required for earning and spending of Girl Scout money. The SU Budget is broken down into (3) major categories:

(1) 25% of funds for recruitment activities:

- (a) **Volunteer Resources** – includes cost new troop start-up kits and/or name tags;
- (b) **Recruitment of volunteers & girls** – includes cost for flyers, forms, and recruitment events.
- (c) **Finance assistance for girl scholarships** – includes payment of girl membership dues or registration fees to SU or Council sponsored events when the girl is unable to afford the fees.

(2) 50% of funds for training activities and volunteer development:

- (a) **Volunteer Resources** – includes cost for books and training resource materials;
- (a) **Volunteer Training** – includes training registration fees (does not cover the cost associated with traveling to and from the training location);

(3) 25% of funds for retention of volunteers and girls.

- (a) **Volunteer Recognition** – includes recognition items not to exceed a value of \$25 per volunteer in each Girl Scout year;
- (b) **Outcomes Measurement** – based on 5 out of 15 leadership outcomes defined by GSUSA in the Discover, Connect & Take Action program model.

(f) **Expenditures.** Service Unit Manager and Treasurer are responsible for approving the expenditures related to recruitment, training and retention.

(1) If in the event the SU does not have sufficient funds to pay for all of these items, the SU will need to vote on which items they will fund and how funds will be distributed.

(2) If in the event the SU does not have sufficient funds to pay for all the volunteers and activities, funds will first be expended for new volunteers.

(3) The SU must develop criteria for selecting which activity and which volunteers will receive funding for their recruitment, training or retention activities.

(g) **Funds from other sources.** Volunteers can have their recruitment, training and retention activities paid for with Troop, Group or other Pathway program funds when the troop, group or pathway program agrees to pay for these activities.

CONFIDENTIALITY POLICY AGREEMENT

In performing their duties, Girl Scouts – Western Oklahoma, Inc. staff, board members and volunteers are privy to information about individuals and families, such as giving history, assets, wealth and family relationships. This is especially true for staff, board members and volunteers involved in fundraising and development activities. Due to the sensitivity of this information, it is important that all Girl Scouts – Western Oklahoma, Inc. staff, board members and volunteers adhere to the policy that information shared with them remains confidential, is not discussed with others in private or public settings and is not disclosed or used for any other purposes.

I have read the Girl Scouts – Western Oklahoma, Inc. fund development policies and procedures and I agree to comply with this policy.

Signature

Date