

Girl Scouts of Eastern South Carolina Fund Development Policies

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1. GIFT ACCEPTANCE POLICY

1.1 Overview

The several benefits enjoyed by Girl Scouts under the law include active support and voluntary contributions from individuals, corporations, foundations, government, associations and societies. The relations among all these parties are essential to the mission of Girl Scouting, especially its financial stability. The Board of Directors shall retain responsibility for preservation and enhancement of philanthropy.

All charitable contributions, regardless of value, form or designated use, shall be made only to the Girl Scouts of Eastern South Carolina. Incorporated in the state of South Carolina and designated as a 501(c)3 organization, the Girl Scouts of Eastern South Carolina is the only tax exempt entity. Gifts may be received on behalf of projects, programs, geographic units, troops or groups as designated donations or restricted donations.

The council will comply with applicable tax laws and public reporting requirements. Members and donors shall have full disclosure of the financial operations of the council by contacting the CEO, COO, or CFO.

All fund raising methods employed by the Girl Scouts of Eastern South Carolina shall be in keeping with the principles for which the organization stands.

The Board of Directors has the right to refuse gifts or contributions that do not enhance the long-range financial viability of the Girl Scouts of Eastern South Carolina or the mission of the Girls Scouts.

Use of the name of this organization for any fund raising purpose by any other organization or entity shall require prior approval of the Fund Development Committee. The policies of Girl Scouts of the USA shall act as a guide for entering into joint fundraising ventures where there is no implied endorsement or selling of unapproved products.

Joint ventures, cause-related marketing and solicitation partnerships shall be in accordance with regulations of federal, state and local laws, council policies and individual written contracts for each occurrence shall be approved by the Board of Directors upon the recommendation of the Fund Development Committee.

All policies will be re-evaluated by the Fund Development Committee every three years beginning in 2010. The next revision will be scheduled for 2013.

2. Types of Gifts

Besides monetary gifts in the form of cash, checks, money orders and charges to approved credit cards, non-monetary gifts may be accepted, such as: bonds and securities, real property, tangible personal property, gifts-in-kind to be used in the form in which they are given, royalties, copyrights and trademark rights, and insurance policies naming the Girl Scouts of Eastern South Carolina as a beneficiary in whole or in part. The following is a list of some of the types of gifts Girl Scouts of Eastern South Carolina may accept.

2.1 Unrestricted and Restricted Gifts

Gifts with no stipulation by the donor as to their purpose or use are unrestricted. Unrestricted funds will be used to support the Girl Scout program, maintain properties, and offer scholarships to camp or to college. Gifts with purpose, timing or both, stipulated by the donor, are restricted and may be used only as stipulated. Restricted gifts are assets designated by the donor or by Girl Scouts of Eastern South Carolina for future operating and capital needs. 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. They often involve sponsorship of an event or sponsorship of a program.

At the time of adoption of this policy, Girl Scouts of Eastern South Carolina accepts donor restriction to council priorities as set forth in the council corporate plan. If a donor wishes to make a gift restricted, acceptance of the gift and its stipulations requires both review and acceptance of the Fund Development Committee and the Board of Directors.

The council will make every effort to maximize solicitations of 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 to reach alternative mutually acceptable stipulations for such a gift. The specific restrictions will be detailed in the donor's commitment letter.

2.2 Memoriums and Honorariums

Both restricted and unrestricted commemorative gifts may be received in the form of "in memory" "in honor of" or "on the occasion of" from any source. Unless the donor specifies their use or the person or family named, they shall be considered unrestricted gifts.

2.3 Gifts in Trust and Other Planned Gifts

The organization may accept gifts in trust, agreeing to hold and manage a donors principal resources and assets in exchange for life income, after which the principle and future income become the property of the Girl Scouts of Eastern South Carolina, in accordance with the council's Planned Giving Program and/or Girl Scouts of the USA's planned giving program.

2.4 Property

Personal property may be accepted with approval of the Board of Directors when the property can be sold or the property can be used in keeping with the mission of the organization. A certified professional appraiser must appraise all gifts of property, 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 the property is sold within two years of its receipt, IRS form 8282 will be completed and submitted to the IRS.

Real estate in the form of a residence, business, commercial building, undeveloped land, etc., may be accepted when the regulatory environmental and toxic waste review is completed and the property can be sold or the property can be used in keeping with the mission of the Girl Scouts of Eastern South Carolina. 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 will include an inquiry into the previous ownership and uses of the property. 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 a determination if a Phase I Environmental Inspections report is required. 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 restricted gifts policy will also apply.

2.5 Legacies and Bequests

A donor may designate Girl Scouts of Eastern South Carolina in a will or other instrument, such as an insurance policy as a beneficiary to receive a direct gift from the donor's estate. Unless otherwise specified by the donor, legacy and bequest income are received in the Girl Scouts of Eastern South Carolina's endowment, insuring that the principal will be invested and only earnings will be applied to council use.

3. GIFTS-IN-KIND POLICY

Gifts of material or products may be accepted when the form of the gift can be used immediately by the organization. A gift-in-kind is an item such as equipment, software, or a product that the donor voluntarily transfers to Girl Scouts of Eastern South Carolina without charge or consideration.

Only Girl Scouts of Eastern South Carolina's Chief Executive Officer, Board of Directors, Director of Resource Development, or members of the Fund Development Committee, or their assignees have the authority to accept gifts-in-kind.

Donors must complete a gift-in-kind form that includes the name of the donor, a description of the item(s), the retail value of the item(s) and permission to publicly recognize the donation.

Once accepted, the donated item(s) become the property of Girl Scouts of Eastern South Carolina, which retains the right to dispose of a gift-in-kind as it sees fit, unless another arrangement has been made with the donor.

4. CORPORATE SUPPORT OR DONATION

4.1 Overview

Girl Scouts of Eastern South Carolina believes that it can best fulfill its mission through a broad base of support from various sources. However, to maintain its independent and objectivity, it seeks to identify any areas where there may be real or apparent conflicts of interest or where the mission, programs, projects and independence of Girl Scouts of Eastern South Carolina could be compromised.

As part of the expanding base of support, Girl Scouts of Eastern South Carolina is willing to consider partnerships with and gifts from the corporate sector. Girl Scouts of Eastern South Carolina recognizes that corporations, as profit-centered organizations, have the obligation to their shareholders, boards and employees to be successful. Girl Scouts of Eastern South Carolina also recognizes that companies support the non-profit sector not only out of a desire to be helpful, but also with a hope of a return or benefit to the companies.

Given these realities and both legal and ethical considerations, Girl Scouts of Eastern South Carolina is willing to negotiate partnerships and accept support from the corporate sector in ways that will benefit and recognize the supporting companies while enabling Girl Scouts of Eastern South Carolina to better achieve its mission without compromising its principles.

4.2 Policy

Girl Scouts of Eastern South Carolina, as an independent non-profit organization, will accept no cash or real property gift, pledge of support or non-cash gift or services or enter into any partnership with any company or organization that produces products that are or may be harmful to the Girl Scouts of Eastern South Carolina community. Nor will Girl Scouts of Eastern South Carolina accept any of the above support from any company or organization that, in the judgment of Girl Scouts of Eastern South Carolina, exploits girls or volunteers in its product lines, advertising, marketing, work force or in any other way.

Girl Scouts of Eastern South Carolina will solicit and accept support only for activities that are consistent with its mission.

Girl Scouts of Eastern South Carolina will accept funds for operations and program activities only when the content is to be determined by Girl Scouts of Eastern South Carolina or an independent group designated by Girl Scouts of the USA.

Girl Scouts of Eastern South Carolina will maintain complete control of all funds provided by corporations, organizations and individuals.

Girl Scouts of Eastern South Carolina will not accept any support that implies or requires endorsement of products.

Recognition of major corporate support will be developed in cooperation with the corporate donors and will be consistent with the level of support and Girl Scouts of Eastern South Carolina's mission and purpose. Girl Scouts of Eastern South Carolina will seek to develop

recognition opportunities that are appropriate and meaningful for both the supporting companies and Girl Scouts of Eastern South Carolina.

Girl Scouts of Eastern South Carolina's intangible intellectual assets, including its name, research and other work, will be protected at all times. Donors will not be permitted to use Girl Scouts of Eastern South Carolina's name or other items for commercial purposes or in connection with the promotion of any product.

Girl Scouts of Eastern South Carolina board and staff reserve the right to refuse any donation of cash or other real property, services, non-cash gifts or any other forms of support if such support is not in keeping with the above policies or for other reasons that Girl Scouts of Eastern South Carolina deems appropriate.

5. TROOP CORPORATE SOLICITATION AND MONEY-EARNING PROJECT POLICY

5.1 Troop Corporate Solicitation Policy

Troops requesting donations from corporations must have participated in the Cookie Sales and Fall Product Sales.

A Girl Scout Troop 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 of Eastern South Carolina* 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.

A Cash/In-Kind Form must be completed and returned along with the donation check to the Director of Resource Development.

5.2 Troop Money-Earning Project 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 Resource Development for approval at least two (2) weeks 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 Fall Product Sale:

Daisies	None
Brownies and Juniors	One
Older Girls	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.

5.3 Non-Compliance of the Troop Corporate Solicitation or Troop Money-Earning Project 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

6. Donor Stewardship Policy

Donor wishes will be considered to the extent possible, so long as their intended use of funds is in keeping with the mission of Girl Scouting and the policies and priorities of Girl Scouts of Eastern South Carolina as expressed in the corporate plan. Resolution of donor wishes outside approved priorities and established programs shall be by the Board of Directors upon recommendation of the Fund Development Committee.

Formal recognition of donations to Girl Scouts of Eastern South Carolina shall include methods of recognition that enhance the image of Girl Scouting, show appreciation to the donor and provide opportunities for public acknowledgement.

All gifts, regardless of value, form or designated use shall be acknowledged by Girl Scouts of Eastern South Carolina with official correspondence within 72 hours of acceptance of the gift. Acknowledgement represents to the donor acceptance of the gift along with its restriction, notice of what goods and services were or were not received and may also serve the donor as evidence to certify a possible tax deduction. In processing all gifts, will be entered into Raiser's Edge for the constituency source from which these gifts are given (i.e. corporations, foundations, church, or individuals) along with all contact information for the donor.

6.1 Recognition Levels

The following recognition levels have been set for annual giving. Special fundraising events, capital campaigns and endowments will set their own recognition levels.

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

In-Kind – at every level

7. DONOR PRIVACY POLICY

The Fund Development Department shall maintain confidentiality concerning all correspondence regarding contributions, gift records, prospect files and other data on donors, and should ensure that it is used only for the support of fundraising. Girl Scouts of Eastern South Carolina is committed to respecting the privacy of donors. The types of donor information that it collects and maintains are as follows.

- Contact information: name, address, telephone number and e-mail address
- Giving information
- Information on events attended, publications received and special requests for program information
- Information provided by the donor in the form of comments and suggestions

Girl Scouts of Eastern South Carolina uses donors' information to understand their interests in its mission and to update them on the organization's plans and activities. It is shared with staff, board members, volunteers and consultants only on a "need-to-know" basis.

The organization also assures donors that their names and addresses will not be shared with any third party unless permission has been granted.

If you have comments or questions about Girl Scouts of Eastern South Carolina's donor privacy policy, please call the Director of Resource Development at (843) 669-5174 or (800) 786-8704.

APPROVED BY:	Date Reviewed:
	Date Approved:

8. CONFIDENTIALITY POLICY AGREEMENT

In performing their duties, Girl Scouts of Eastern South Carolina 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 of Eastern South Carolina 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 agree to comply with this policy.						
Signature	 Date					