

**Girl Scouts – Diamonds of
Arkansas, Oklahoma and Texas**



Fund Development
Gift Acceptance Policies
Fund Development Policies and Procedures

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ROLES AND RESPONSIBILITIES OF FUND DEVELOPMENT

The fund development effort at Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas 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 (As identified in the Bylaws)

- 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 (As identified in the Bylaws)

- 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.

Community Leadership Cabinet (As identified in the Bylaws)

- Support the Girl Scout brand
- Support the Council Fundraising efforts
- Serve as a catalyst to initiate potential council partnership and collaborations
- Serve as the eyes and ears of the community
- Serve as the voice for girls

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.

Gift Acceptance Policies

A. *Overview*

1. 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. Responsibility for preservation and enhancement of philanthropy shall be retained by the Board of Directors.
2. All charitable contributions, regardless of value, form, or designated use, shall be made only to the Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas. Incorporated in the state of Arkansas and designated as a 501(c)3 organization, the council 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.
3. 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.
4. All fund raising methods employed by Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas shall be in keeping with the principles for which the organization stands.
5. Use of the name of this organization for any fund raising purpose by any other organization or entity shall require prior approval of the VP of Development and the CEO. The policies of Girl Scouts of the U.S.A. shall act as a guide for entering into joint fundraising ventures where there is no implied endorsement or selling of unapproved products.
6. Joint ventures, benefits, marketing and solicitation partnerships shall be in accordance with regulations of federal, state, and local laws, council policies and individual written contracts for each event approved by the Board of Directors, or the VP of Development and the CEO.

B. *Donors*

1. 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 the council 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
2. Formal recognition of Girl Scout 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 recognitions shall be developed by the Fund Development Department.
3. All gifts, regardless of value, form, or designated use, shall be acknowledged by Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas council with official correspondence. Acknowledgment 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.

4. The fund development department shall maintain confidentiality concerning all correspondence regarding contributions, gift records, prospect cards, and other data on donors, and should ensure that it is used only for the support of fund raising.

C. *Types of Gifts*

1. 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 used in the form in which they are given, royalties, copyrights, and trademark rights, and insurance policies naming Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas as a beneficiary in whole or in part.

2. Unrestricted and Restricted Gifts

Gifts with no stipulation by the donor as to their purpose or use are unrestricted. Gifts given for a specific purpose designated by the donor shall be restricted.

3. 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. Current regulations do not require the council to include a dollar amount in the acknowledgments of noncash gifts and the council has no obligation to place a value of a donation. Noncash contributions shall comply with IRS Form 8283 (Noncash Charitable Contributions and the qualified appraisal rules).

4. Memorials and Honorariums

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

5. Gifts in Trust

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

6. Property

Personal property may be accepted with board approval when the property can be sold or the property can be used in keeping with the mission of the organization. All gifts of property valued in excess of \$5,000 must be appraised by a certified professional appraiser, 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 organization.

Only properties with clear title will be accepted. Any property donated will be sold at current market value or used in keeping with the mission of the organization.

7. Legacies and Bequests

A donor may arrange in a Will or Living Trust that Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas be designated as a beneficiary to receive a direct gift from the estate, unless otherwise specified by the donor, legacy and bequest income are received by the council. Unrestricted donations will be overseen by the board in compliance with Sarbane-Oxley restrictions.

8. Gifts in Kind

Gifts of material, products or services provided may be accepted when the form of the gift can be used by the organization.

D. *Procedures*

1. Fund Raising methods, techniques and procedures shall be developed by the Fund Development Committee with approval of the Board of Directors. Gift processing, acknowledgment in accordance with IRS regulations and accounting shall be the responsibility of the VP of Fund Development in line with his/her accountability to the President & CEO.
2. **Gifts** will be accepted and deposited promptly. A receipt will be provided to any donor donating over \$250.00 at one time, in accordance with IRS regulations. For gifts of more than \$10,000.00 in cash, a form 8300 will be filed with the IRS, listing the name, address, and social security number of the donor.
3. **Gifts of Securities (Publicly Traded):** For gifts of individually held stocks and bonds, power will be completed in the name of Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas or its agent and sent to the stock transfer agent by certified mail. If stocks or bonds are held in street name at the brokerage house, the donor will have the broker contact the VP of Development in order to transfer the securities. A receipt will be given, noting the description of the securities, the date of the transfer, and the market value of transfer as provided by the donor. Disposition of the securities will be guided by the policy of the finance committee.
4. **Payroll Deduction:** Employees may have gifts deducted from pay.
5. **Life Insurance:** Life insurance policies naming Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas as beneficiary and owner will be accepted.
6. **Designated Gifts through a Public Charity:** The income from the portion of funds deposited with a pooled account of a public charity designated to Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas will be accepted.
7. **Multi-Year Capital Campaigns:** Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas may conduct a multi-year pledge drive for major fund raising efforts.
8. **Grants of Gifts from Other Foundations:** Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas will accept gifts or grants from other foundations as a result of our own application or as a result of

contract with us by trustees of a foundation. The council will supply the foundation with our employer identification number and proof of our exempt status.

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 corporate plan. Resolution of donor wishes outside approved priorities and the established Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas Girl Scout program shall be by the board of directors upon recommendation of the fund development committee.

Recognition - Formal recognition of Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas 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 department. Recognition for Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas 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 – Diamonds of Arkansas, Oklahoma and Texas 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 – Diamonds of Arkansas, Oklahoma and Texas 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 (list positions) 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 – Diamonds of Arkansas, Oklahoma and Texas.

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 - Diamonds of Arkansas, Oklahoma and Texas 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
- 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, personal visits
Corporations	Community newsletter, website, annual report, fact sheet, event invitations, e-mail, personal visits
Foundations	Letters, funding reports, newsletter, annual report, applications, event invitations, personal visits
United Way	Letters, annual report, applications, event invitations, participation in community forums, personal visits
Community Organizations	Newsletter, letters, speakers brochure, personal visits

Solicitation

Girl Scouts - Diamonds of Arkansas, Oklahoma and Texas 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 - Diamonds of Arkansas, Oklahoma and Texas's 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 - Diamonds of Arkansas, Oklahoma and Texas will be acknowledged within two weeks of receipt in accordance with our Gift Acknowledgment procedures.

CAMPAIGN TYPES

Girl Scouts - Diamonds of Arkansas, Oklahoma and Texas will conduct various campaigns and events to help reach fund development goals. Current Campaign types include:

Annual Family Campaign – 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. At the current time, no direct mail prospecting is conducted.

Direct Ask – A direct ask solicitation to existing and future donors will be conducted throughout the fiscal year to request continued, new, or future report for the organization.

Grants/Foundation Gifts – The Council actively pursues grant opportunities and foundation gifts to support the council's annual operating plan. See Grant procedures for more detailed information.

Special Events – The Council will host the following events: Alumni Luncheons/Tea (Regional), Camp CEO, Dessert with an Author, S'mores in the City, Toss the Cookie, and Women of Distinction (Regional), and other events as directed by the Board of Directors. All events help generate financial support for the Council through sponsorship, ticket sales, and proceeds from the auction or activity fees.

United Way – The Council currently receives funding from United Way Organizations and United Funds within our council jurisdiction. Fund development staff is responsible for the development of United Way/United Fund proposals, presentations to allocation panels, and completing all required reports.

DONOR CONTRIBUTION LEVELS

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

- up to \$49 Friend
- \$50 to \$99 Trefoil
- \$100 to \$249 Bronze
- \$250 to \$499 Silver
- \$500 to \$999 Gold
- \$1,000 to \$2,499 Platinum
- \$2,500 and above Diamond

GIFT RECEIPT PROCEDURES

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

- Notification should be made to the Development Manager assigned to the regional office (**see *Development Managers Map on page 20***)
- Donations should be coded to the appropriate financial account as designated by the Development Manager.
- Regional Service Delivery Managers or other assigned personnel will deposit donations into the Regional Office bank account.
- A copy of the check, and the receipt should be sent to the Development Manager

ENTRY OF DONOR INFORMATION INTO DONOR MANAGEMENT SOFTWARE

All contributions will be recorded in the current Donor Management Software. The Development Executive Assistant is responsible for entering and updating donor information so that all acknowledgments are sent no later than two weeks following the receipt of a gift.

GIFT ACKNOWLEDGMENT PROCEDURES

All gifts to Girl Scouts - Diamonds of Arkansas, Oklahoma and Texas will be acknowledged within two weeks of receipt of the gift. 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 quarterly Council newsletter.
8. All donors will be sent invitations to luncheons, special events, program events, and other events as deemed appropriate.

GRANT PROCEDURES

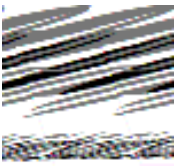
This applies to non-United Way grants.

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 Grants and Contracts file accessible only by the management team and accounting staff. 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. Verbal notification is acceptable.
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, 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. Expense 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 expense codes for all expenditures, for ensuring that all Purchase Orders have appropriate grant coding and grant name 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 Expense Code 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/UNITED FUND APPLICATION PROCEDURES

The Council currently receives funding from United Way Organizations and United Funds within our council jurisdiction. The following procedures apply:

1. Fund development staff 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 staff will coordinated 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 Grants and Contracts file accessible only by the management team and accounting staff. Files are NOT to be removed from central files or altered in anyway without notifying the fund development department.



Troop Money-Earning Processes

Girl Scout Troops are financed by dues, money-earning activities, and a share of money earned through council-sponsored product sale activities.

“Council-Sponsored Product Sales” are council-wide sales of authorized products, such as Girl Scout Cookies, Magazines or nuts and candy in which membership pathways participate.

“Troop Money Earning” refers to activities following a planned budget and carried out by girls and adults, in partnership, to earn money for the troop treasury.

Girl Scout funds are for Girl Scout Activities and are not to be retained by any individual as their own.

Girl’s participation in troop money-earning projects or council-sponsored product sales activities is based upon the following:

- Voluntary Participation
- Written permission of a parent or guardian
- Council guidelines
- An understanding of, and ability to interpret to others, why the money is needed
- Correct business procedures
- Observance of local ordinances related to involvement of children in money earning activities, as well as meeting health and safety laws.
- Adherence to SafetyWise
- Planned arrangements for safeguarding the money

Encourage girls to designate a portion of their troop treasury for the annual membership dues of the members. This is a sound and efficient practice that enables girls to meet membership dues and lessens the potential burden to individual members.

From: Safety Wise Standard 28 (Revised) Activities Involving Money

TROOP MONEY EARNING ACTIVITIES BY LEVEL

Girl Scout Troops are encouraged to participate in the council approved product sales to earn money for troop activities. Girl Scout Troops may also need to do additional money-earning activities in order to fund activities throughout the year. Girl Scout Troops may participate in additional money-earning activities based on the following guidelines:

Daisy Girl Scouts – Daisy Troops may be involved in council-sponsored product sale activities only, and may not collect money in any other way except through group dues or parental contributions. *(SafetyWise Standard 28 (Revised) Activities Involving Money (Amended by GSUSA Board 06/15/2008))*

Brownie Girl Scouts – Brownie Troops may participate in two council-sponsored product sale activities. Brownie Troops may also apply for approval to conduct one additional money-earning activity after participation in both council-sponsored product sales. Brownie Troops may conduct a maximum of three money-earning activities (include both product sales) in one membership year.

Junior Girl Scouts – Junior Troops may participate in two council-sponsored product sale activities. Junior Troops may also apply for approval to conduct one additional money-earning activity after participation in the cookie sale and for one after participation in the fall sale. Junior Troops may conduct a maximum of four money-earning activities (include both product sales) in one membership year.

Cadette, Senior and Ambassador Girl Scouts – Cadette, Senior and Ambassador Troops may participate in two council-sponsored product sale activities. Cadette, Senior and Ambassador Troops may also apply for approval to conduct two additional money-earning activities after participation in both council-sponsored product sales. Cadette, Senior and Ambassador troops who are working on their silver/gold award, or planning a trip, may apply for one additional money-earning activity based on the specific need. Cadette, Senior and Ambassador troops may conduct a maximum of five money-earning activities (include both product sales) in one membership year.

Additional Money-Earning Activity Matrix

Girl Scout Pathway	Cookie Sale	Fall Sale	Additional (Earned for participation in cookie sale)	Additional (Earned for participation in fall sale)	Additional – Specific Program (for Silver, Gold, or Trip)	Maximum of Money-Earning Activities in one membership year.
Daisy	Yes (1)	Yes (1)	No	No	No	2
Brownie	Yes (1)	Yes (1)	Yes (1)	No	No	3
Junior	Yes (1)	Yes (1)	Yes (1)	Yes (1)	No	4
Cadette, Senior Ambassador	Yes (1)	Yes (1)	Yes (1)	Yes (1)	Yes (1)	5

Examples of Additional Money Earning Activities (*See Safety Wise Standard 29*):

- 🔧 Making items and selling them
- 🔧 Washing cars
- 🔧 Putting on meals or dances for families
- 🔧 Providing a gift wrapping service
- 🔧 Recycling aluminum cans
- 🔧 Working at special events in the community

NOTE: Additional money-earning activities may not be conducted during order taking of council-sponsored product sales, or during your local Fall United Way black-out period. For specific dates, please contact your Fund Development Manager.

Girl Scouts, in their Girl Scout capacity, may not sell commercial products outside of the council-sponsored product sale. Anything sold at retail is a commercial product. Girls may not sell commercial products as money-earning activities. This would include, but is not limited to, items such as candles, soap, and fireworks). The public sees the sale of a commercial product as an endorsement of that product by the seller. (*See current Blue Book of Basic Documents for current policy*)

Girl Scout Troops and Grant/United Way Applications

Girl Scout troops and/or Service Units may not solicit grants from foundations or corporations. Girl Scout troops and/or Service Units may not solicit funds from United Way or United Fund Organizations.

Matching Volunteer Hours with Corporate Cash Sponsorships (i.e. Wal-Mart VAP Program and Entergy)

Girl Scout troops, who have an adult volunteer that works for a corporation, may turn in their volunteer hours to receive a sponsorship for the troop. The Troop Leader must validate all hours volunteered. **Because Girl Scout troops do not have a federal tax ID number, all sponsorship checks of this type, must be addressed to the Girl Scout Corporate office.** Upon receipt, the Girl Scout Corporate office will, in turn, cut a check back to the troop for the exact amount.

To apply for an additional Troop Money Earning Activity:

The troop leader must submit a completed Additional Money Earning Activity Form three weeks prior to the activity to your assigned Fund Development Manager. The Fund Development Manager will review all applications. The Fund Development Assistant will notify the designated Membership Specialist of approval. The Membership Specialist will notify the troop leader.

To apply for approval for Troop Sponsorship:

The troop leader or adult volunteer must submit a completed Girl Scout Troop Sponsorship Form three weeks prior to the solicitation to your assigned Fund Development Manager. The Fund Development Managers will review all applications. The Fund Development Assistant will be responsible for notifying troops, and membership specialist of the approval. The Fund Development Assistant will follow up with the troop leader to collect council paperwork as needed.



Girl Scout Sponsorship Form

Solicitation of Sponsorships of \$75.00 or more should be approved by the Council Office. Sponsorships of \$75.00 or more should be reported to the council office. Please complete this form and return to your assigned Fund Development Manager when seeking approval for a sponsorship solicitation or when you have a received a sponsorship of \$75.00 or more. When seeking approval for a sponsorship, please return this form three weeks prior to the date of solicitation. When submitting this form with a cash sponsorship, please know that it may take up to three weeks to process the sponsorship and return the check back to you.

Sponsor Information

Company/Organization: _____

Contact Person: _____ Job Title: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone : (_____) _____ Ext: _____ Email: _____

Cash Sponsorship: YES NO Sponsorship Amount: \$ _____ Date: _____

In Kind Sponsorship: YES NO Description _____

This sponsor wishes to receive an official receipt from the council for tax purposes

Recipient Information

Troop #: _____ Service Unit: _____

Name: _____

Address: _____

City/State/Zip: _____

Day Phone: (_____) _____ Ext. _____ Email: _____

Sponsorship to be used for: _____

Signed: _____ Date: _____

For Office Use Only

Date Received: _____

Donor Acknowledgement Sent (Date): _____

Reimbursement Check #: _____ Date Sent: _____ Processed by(FDM): _____

NOTE: In order to ensure compliance with IRS regulations for sponsorships and donor recognition, please follow the guidelines listed below. (Taken from IRS Publication 526 (2008) The guidelines are subject to change as the IRS publication changes and is updated)

- **Per IRS regulations, for cash sponsorships of \$75.00 - \$249.00**, the sponsorship must be reported to the Girl Scout office. The check may be addressed directly to the troop. A copy of the check, along with a completed Troop Sponsorship form, should be sent to your assigned Fund Development Manager. The council office will then send a receipt directly to the sponsor.
- **Per IRS regulations, for cash sponsorships of \$250 or above**, the sponsorship **must** be turned into the Girl Scout office. The check must be addressed to Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas. Once the check has been received, a check will be re-issued to the Girl Scout troop. The council office will then send a receipt, along with an official letter of acknowledgement directly to the sponsor.



APPROVAL FOR ADDITIONAL
TROOP MONEY-EARNING ACTIVITY

Approval is not required for council-sponsored cookie sale or fall product sales. Before submitting to the **Development Manager** assigned to your area, please review Safety-Wise and Troop Money Earning Guidelines. **This form must be submitted three-weeks prior to your activity. This form needs to be submitted to : (List FD Manager Name, Contact)**

Troop money-earning activity: _____

Date of activity: _____

What planning was done by girls and how are they involved? _____

Money-raising activity is needed for: _____

How much money is needed (please attached complete project budget on separate sheet)? _____

Ages of girls in troop: _____

How have girls been trained/prepared for this activity? _____

TROOP FUNDS ARE NOT DISBURSED TO INDIVIDUAL GIRL OR ADULT MEMBERS

Leaders Name: _____ Troop #: _____

Address: _____

City _____ State _____ Zip _____ Day Phone (_____) _____

Email: _____

Service Unit: _____ County: _____

Age Level of Girls: _____

Did troop participate in Fall Sale? Yes No If No, Why? _____

Did troop participate in Cookie Sale? Yes No If No, Why? _____

Balance in your troop account: \$ _____ Statement Ending Date: _____

Signed: _____ Date: _____

For Office Use Only

Date Received: _____ Approved: YES NO Notification Sent (Date): _____

Comments: _____

Troop Money-Earning Activity

Sample Activity Budget

Expenses

Item	Description	Total \$
Soap Buckets	2 @ \$5.50	\$11.00
Soap	2 @ \$2.50	\$5.00
Sponges	5 @ \$3.00	\$15.00
1. TOTAL		\$31.00

Income

What	How Much	Total
20 cars	\$5.00 each	\$100.00
2. TOTAL		\$100.00

1. Expense Total	\$31.00
2. Income Total	\$100.00
3. Net (Line 2 – Line 1)	\$69.00

Troop Money Earning Activity / Troop Sponsorship
Fund Development Reference Map
Revised June 2009

Fund Development Departmental Contacts

**Vice President of Development
Elynn Schleiffarth
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Fayetteville, Arkansas 72703
479-695-1818 / 800-299-3914
eschleiffarth@girlscoutsdiamonds.org**

Fund Development Managers assigned to each region

North (of black line)

Lesley Bauders
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