



Girl Scouts of the Missouri Heartland, Inc.

Resource Development Policies

INTRODUCTION

Charitable fundraising is an important source of financial support for Girl Scouts of the Missouri Heartland, Inc. (hereafter referred to as "the Council" or "GSMH"). GSMH, through its Board of Directors, acknowledges its legal and ethical responsibilities to provide the financial resources necessary to make Girl Scout program available to all girls within its jurisdiction and, accordingly, hereby adopts the following policies with regard to solicitations for fundraising and acceptance of gifts to the Council.

I. Legal and Ethical Matters.

- 1. Council as Legal Entity:** GSMH is incorporated in the state of Missouri as a nonprofit corporation and is qualified under Section 501(c)(3) of the Internal Revenue Code as a public charity. As such, the Council enjoys certain benefits under the law, including the right to solicit and enjoy active support and contributions from individuals, corporations, foundations, government, and federated funding organizations, among others, without being subject to federal income taxation.
- 2. Charitable Contributions:** Resource development is the process by which public support, as defined by the Internal Revenue Code, is obtained through gifts of cash, other assets, and service ("charitable contributions") to the council. Charitable contributions, when made to the Council in compliance with the Internal Revenue Code, are tax deductible by the donor. All charitable contributions intended to benefit Girl Scouts in the Council's jurisdiction, regardless of value, form, or designated use, shall be made only to "Girl Scouts of the Missouri Heartland, Inc."
- 3. Federal, State and Local Laws Governing Resource Development:** The Council, in all activities relating to resource development, shall comply fully with the laws of Missouri, Kansas, and Oklahoma, where applicable. Additionally, the Council shall comply fully with all applicable federal tax laws and public reporting requirements.
- 4. Resource Development Standards:** All resource development activities undertaken by GSMH shall reflect the values of the Girl Scout Promise and Law, be in keeping with the principles for which the organization stands, and be in compliance with any standards regarding fundraising set forth in the current Girl Scouts of the USA *Safety-Wise* and *Blue Book of Basic Documents*.
- 5. Control of Funds and Other Assets:** All resource development activities within the Council shall be authorized by GSMH, and all money and other assets received in the name of and for the benefit of Girl Scouting within the Council's jurisdiction shall become the property of and be administered by GSMH, and are not the property of individuals, geographic units, or communities within the Council, except as specifically set forth herein.
- 6. Use of the Girl Scout Council Name for Fundraising by Others:** Any use of the Council's name for fundraising purposes by any other organization or entity shall require prior approval of the Chief Executive Officer or his/her designee. The policies of Girl Scouts of the USA shall act as a guide for entering into joint fund-raising ventures between Girl Scouts and other organizations.

II. Roles and Responsibilities for Resource Development

- 1. Board of Directors:** The board holds authority and stewardship responsibility for establishing council policy and for the provision of resources reasonably necessary to undertake resource development activities. The board provides leadership to Council resource development through personal gifts, solicitation of others, and referrals for future solicitations. The Board Chair is ultimately responsible for maintenance of donor relations.
- 2. Council Resource Development Committee:** The Resource Development Committee ("RDC") is charged with developing strategies and carrying out plans to generate public support for GSMH.

3. **Volunteers:** Active volunteer participation in the resource development program is essential to its success. Board members, committee members and other volunteers, from time to time, may be requested to make personal solicitations for contributions to GSMH.
4. **Chief Executive Officer:** The CEO is an active partner with the board of directors in resource development for the Council, including active solicitation. She/he shall integrate resource development into all aspects of Council operation and shall incorporate resource development responsibilities into every job description. She/he shall provide action steps in the annual operational plan, in accord with the Council resource development plan, for the fulfillment of such responsibilities.
5. **Resource Development Department:** The Resource Development Department is responsible to the CEO for day-to-day management of all resource development activities. Professional and support staff shall provide assistance to resource development volunteers and activities, and shall develop and monitor operational procedures for the acknowledgment of gifts and the maintenance of books and records in accordance with IRS regulations and Council accounting procedures. The department will provide information to the CEO, or to the RDC chair, for use by the board of directors in monitoring and evaluating the Council's resource development goals.

III. Gifts to the Council

1. **Gift Acceptance Policy:** GSMH may accept the following types of contributions:
 - a. **Cash.** GSMH may accept outright cash gifts in any amount.
 - b. **Publicly-Traded Securities.** GSMH may accept gifts of publicly-traded stocks and bonds at fair market values as determined under Internal Revenue Service rules. Gifts of publicly-traded securities will generally be sold as soon as possible, and any fund established by the donor will be credited with the proceeds from the sale, after commissions and expenses, if any.
 - c. **Tangible Personal Property.** Tangible personal property may be accepted as a gift, provided that i) the property can be of immediate use by the council and acceptance will not involve financial commitments in excess of budgeted items or other obligations disproportionate to the usefulness of the gift, or ii) such property is saleable and the donor agrees that the property can be sold at GSMH's discretion. It is the donor's responsibility to obtain any necessary appraisals prior to completing the gift.
 - d. **Real Property.** All proposed gifts of real estate must satisfy the requirements of GSMH's separate Policy and Procedure for Potential Gifts of Real Estate.
 - e. **Life Insurance Policies.** GSMH may accept gifts of life insurance policies, provided that GSMH and the donor reach a prior written agreement about arrangements for the payment of any required premiums.
 - f. **Other Property.** Any other property not specifically referred to herein may be accepted by GSMH, upon recommendation by the finance committee and/or GSMH's legal counsel, and approval by the board of directors, upon conditions and restrictions by GSMH to be determined.
2. **Refusal of Gifts:** GSMH reserves the right to refuse any proposed gift or contribution that, in the board's discretion, does not enhance, promote, and ensure the purpose of Girl Scouting and the long-range financial stability of the Council.
3. **Unrestricted and Restricted Gifts:** Gifts with no stipulations by the donor are unrestricted. Gifts with purpose and/or timing stipulated by the donor are restricted and may be used only as stipulated. Acceptance of a restricted gift by GSMH shall constitute acceptance of its stipulations. Restricted gifts may be permanently or temporarily restricted. Gifts to GSMH may not be directly or indirectly subjected by a donor to any material restriction or condition that would prevent GSMH from freely and effectively employing the transferred assets, or the income derived from investment of the assets, in furtherance of its exempt purposes. In the event a donor proposes a restricted gift not

acceptable to GSMH, the Council will make every effort to reach alternative mutually acceptable stipulations for such a gift.

4. **Capital Fund/Program Naming Opportunities:** Any naming programs (such as buildings at camp, new structures with plaques, funds, programs) shall be brought to the RDC for review and recommendation to the Board of Directors for approval.
5. **Employer Volunteerism and Matching Contributions:** Corporate programs that provide contributions to 501(c)(3) organizations based on the hours of volunteer service given by its employees or matching funds for an employee donation to an organization are designed to support the organization and the services it provides. Employees of such companies are encouraged to make application for such corporate funds. GSMH will honor the employee's wishes to designate the funds to a program or geographical sub-unit within the council, (e.g., camp or program scholarships, Destinations, camp development).
6. **Solicitations by Special Interest Groups, Troops and Girls:** There may be instances when a troop, Special Interest Group, or an individual Girl Scout (i.e., for a Bronze/Silver/Gold Award Project or a Destination) has need to apply to businesses for specific funding. In such cases, the applicant must request pre-approval for each instance by the Resource Development Department in addition to the usual process for "Troop Money Earning Activities."
7. **Commemorative Gifts:** Gifts may be received in the form of "in memory of," "in honor of," or "on the occasion of." Unless the use or timing of the gift is stipulated by the donor, or by the person or family named, it shall be considered an unrestricted gift.
8. **Planned Gifts:** The Council shall encourage donors to consider making GSMH the beneficiary of legacies, bequests, gifts in trust and other planned gifts. Information regarding planned giving opportunities will be made available to potential donors and their legal counsel upon request. Gifts left in trust to GSMH may be accepted by the Board of Directors, after review by legal counsel, recommendation of the finance committee and careful consideration of any contractual obligations that might be required to satisfy the conditions of the trust.

IV. Donors

1. **Recognition:** Formal recognition of Girl Scouts of the Missouri Heartland, Inc. donors shall enhance the image of Girl Scouting, show appreciation to the donor, and provide opportunities for public acknowledgment. Gift levels and corresponding recognitions shall be developed by the Resource Development Department for approval by the RDC.
2. **Acknowledgment:** All gifts, regardless of value, form, or stipulations, shall be acknowledged by Girl Scouts of the Missouri Heartland, Inc. with official correspondence. Where applicable, such acknowledgement shall comply with Internal Revenue Code requirements regarding substantiation of charitable contributions.
3. **Publicity of Gifts:** Girl Scouts of the Missouri Heartland, Inc. will respect a donor's wish to remain anonymous. In the absence of such condition, the council retains the right to determine all publicity related to a gift.
4. **Confidentiality:** The staff, Board of Directors and committees of the council are to maintain confidentiality concerning all correspondence regarding contributions, gift records, prospect cards, and other data on donors, and is to ensure that such donor information is used on a need-to-know-basis only for the support of resource development for Girl Scouts of the Missouri Heartland, Inc.
5. **Transparency and Accountability:** GSMH encourages transparency and accountability to its constituents, including its donors, by making full and accurate disclosure about its mission, activities, finance, and governance publicly available. GSMH will adopt and monitor procedures to ensure that its annual reports, financial statements, IRS filings, governing documents, and conflict of interest policy are available upon request.



Girl Scouts of the Missouri Heartland, Inc.
**Real Estate Potential Gifts
Policies and Procedures**

Adopted June 19, 2009

I. AUTHORITY TO NEGOTIATE

Upon notice that a potential donor is considering a gift of real estate to Girl Scouts of the Missouri Heartland, Inc. ("GSMH" or "the Council"), the Board of Directors, or the Executive Committee of the Board, may authorize the CEO and Resource Development Director to handle inquiries, negotiate with donors, assemble documentation, retain appraisers, surveyors, realtors and other technical and legal consultants.

II. EVALUATION OF POTENTIAL GIFTS

- A. Property and Report Form:** Upon initial inquiry, potential donors will be asked to complete a property inquiry form and return it to GSMH with appropriate maps and documentation. (A sample Real Property Inquiry Form is included as Exhibit A).
- B. Liens, Mortgages and Encumbrances:** Property which is subject to liens, unpaid mortgages, deeds of trust, judgment liens, unpaid taxes or assessments, mechanics' liens or other encumbrances will be accepted only in exceptional circumstances and upon advice from the Council's legal counsel. If accepted, property which is subject to encumbrances will be evaluated as a 'bargain sale' (a bargain sale is an arrangement whereby a donor offers property to the Council for an amount less than its current fair market value).
- C. Field Evaluation:** Following an offer of a gift of real estate, a member of the Council staff or an authorized representative will visit the property. A representative may be a local realtor or person as the CEO may deem appropriate. The purpose of the visit will be to determine the nature and type of the property and to identify any potential problems not evident from initially supplied information that would hinder or prevent the Council's sale of property.
- D. Market Evaluation:** Whenever practicable, arrangements will be made to have a realtor analyze the property to evaluate the existence of a market for such property. The CEO may, at his/her discretion, request that the donor provide such an evaluation from a realtor acceptable to the CEO.
- E. Expense Budget:** The Council's staff will prepare a budget outlining all the projected expenses associated with the acceptance of the proposed real estate gift.

III. RESPONSIBILITIES OF THE DONOR

- A.** The donor will be responsible for obtaining a qualified appraisal complying with IRS regulations for the purposes of establishing the value of the gift for federal income tax purposes, including the preparation of Form 8283 (.Noncash Charitable Contributions.) See Treas. Reg 1.170A-13(a).
- B.** The donor must obtain, at the donor's expense, an environmental audit satisfactory to the Council. No property will be accepted if there is a likelihood of any liability which could attach to the Council as a result of its taking title to the property.
- C.** The donor must furnish the Council with evidence of title which shows that title to the property is free and clear except for current real estate taxes and restrictions of record which would not create any economic burden on the Council.

- D. It is the donor's responsibility to prepare the deed and other instruments which are necessary to transfer the property to the Council. All proposed transfer instruments must be reviewed by the Council's legal counsel prior to acceptance by the Council.
- E. Prior to acceptance of the property, the Council and the donor must agree in writing on arrangements for paying expenses associated with the property, such as commissions, real estate taxes, utilities, insurance, and maintenance costs. Generally, the Council will not advance funds for the payment of such expenses.
- F. Donors will be encouraged to discuss contemplated bequests of real estate before finalizing their wills. Real property that is bequeathed to the Council will be evaluated in accordance with this Policy and Procedure like all other gifts of real property.

IV. PROCEDURE FOR ACCEPTING REAL ESTATE

- A. After the requirements of this Policy and Procedure have been satisfied, the Board of Directors, or the Executive Committee of the Board, will have the authority to accept or refuse a gift of real property.
- B. The Board or Executive Committee may refuse any offered gift of real property that is judged not to be in the best interests of the Council.
- C. Prior to or upon transfer of title to the Council, the donor and the Council will sign an agreement (approved by legal counsel) stating the terms of the gift, which shall specify that there are no restrictions on the Council's right to use or convey the property.

V. MARKETING AND SALE OF REAL ESTATE

- A. After accepting a real estate gift, arrangements will be made to sell the property through a qualified real estate professional.
- B. While it is anticipated that in most circumstances the sale price will equal or exceed the appraised value of the property, the terms of the sale will take into account current market conditions, availability of financing and other factors. Any offer that is below 70 percent of the appraised value must be approved by the Board or Executive Committee and the Council's legal counsel.
- C. In the case of a sale within two years of the date of the gift, the Council will report the actual sales proceeds to the IRS on Form 8282 (.Donor Information Return.).

VI. REAL ESTATE GIFTS BY BEQUESTS

- A. Upon becoming aware that the Council has been named to receive a gift under any Will that has been admitted to probate or any trust arrangement, the CEO or his/her designee will contact the executor, trustee, or other legal representative of the estate, and determine if the Council's gift consists of land or, if the Council is a residuary beneficiary of the estate, whether the residue passing to the Council will contain any land.
- B. If the Council will or may receive land in satisfaction of the gift, the CEO will ask the executor, trustee, or other legal representative to conduct an environmental study similar to the one that the Council would require if it were to receive an inter-vivos gift. If the executor, trustee, or other legal representative has not made the study and if it does not do so, the Council should make its own study or decline to accept the gift.

VII. WHAT THE COUNCIL WILL NOT DO

- A. Except in extraordinary circumstances, the Council will not pay for legal assistance, appraisals or other services on behalf of the donor.
- B. The Council will not establish or corroborate the value of any property for the purpose of substantiating the donor's income tax charitable deduction.



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Real Estate Acceptance Checklist

This is a checklist of desired items needed in connection with consideration of acceptance of a real estate donation.

1. Exact legal name of donor and federal identification number.
2. Description of property (copy of deed).
3. Description of any buildings or other structures located on the land.
4. Boundary survey of property with location of all structures, easements, and encumbrances appearing on the face of the survey.
5. Information regarding existing zoning status.
6. Information on all ingress/egress for the property.
7. Description of prior use of the property.
8. Description of use of surrounding property, with specific disclosure of any storage tanks or potential environmental factors affecting the property.
9. Disclosure of any contemplated or anticipated condemnations, right-of-ways or other actions by government entities that may affect the subject property.
10. Phase I environmental report on the property, including environmental report on any structures located on the real estate.
11. Evidence of title, such as title examination and report, title insurance commitment, or schedule describing any liens, encumbrances, or title matters affecting the property.
12. Copy of appraisal showing the fair market value of the property current within sixty days.
13. Disclosure of amount of existing real estate taxes, insurance premiums, and assessments attributable to the property.
14. Discussion with proposed donor regarding any special arrangements for donor's fund or other sources to address ongoing expenses for taxes, insurance, assessments, maintenance, grass cutting, security, utilities, and similar items.



Girl Scouts of the Missouri Heartland, Inc.
Real Property Inquiry Form

Owner(s) _____ Phone _____

Address _____

City _____ State _____ Zip _____

Property location _____

Land area (acres or sq. ft.) _____

Building area (sq. ft. each floor) _____

Zoning _____

Replacement cost of building _____

Current property insurance coverage _____

Date of acquisition/form of acquisition _____

Current cost basis (includes improvements) _____

Principal balance of mortgage _____ Current fair market value _____

Assessed value for real estate taxes _____

Real estate taxes _____

Land value _____ Building value _____

Most recent appraisal (date) _____ Appraised value _____

Appraiser _____

Occupancy status after transfer of title to charity:

Unimproved (no buildings) _____

Unoccupied (building, but no occupant) _____

Occupied (building with occupants) _____



Girl Scouts of the Missouri Heartland, Inc.
Application for Money Earning Activities

*This form must be submitted to the Springfield Administrative Office
(210 S. Ingram Mill Road, Springfield, MO 65802) one month prior to project date.*

Girl Scouts of the Missouri Heartland, Inc., is the holder of the non-profit 501(c)(3) status. As such, all money raised, earned, and other assets received in the name of and for the benefit of Girl Scouting must be authorized by the Girl Scouts of the Missouri Heartland and used for the purposes of Girl Scouting.

The *GSUSA Leader's Digest Blue Book of Basic Documents* states that all monies raised or earned in the name of Girl Scouts belongs to the council, not individuals or geographic units or communities within a Girl Scout council.

This means that no individual may profit from monies earned. All money collected/ earned by a group belongs to the group and may not benefit any single individual.

The money-earning activities should have program value for girls and be consistent with the council's Program Standards. Groups are encouraged to include a service component in the project.

The Blue Book also states that girl members may not engage in any direct solicitation of money. Troops, groups, service units, or service teams may not solicit United Ways or write grants.

Money Earning projects may not take place during United Way Blackouts (check to see the date for your area) or during council sponsored product sales including the delivery period.

Troops/groups must:

- Have presented the Family Partnership Campaign to parents;
- Have participated in the Girl Scout Cookie Program within the last year;
- Owe no outstanding bills to council;
- Agree to adhere to *Safety-Wise* Standards 28, 29, 32, and 33. *Note:* The Girl Scout image as well as the integrity and financial well-being of Girl Scouts of the Missouri Heartland must be preserved. Girl Scouts cannot sell products for others or endorse businesses;
- Obtain permission from the parent of each girl to participate in money earning activity;
- Reflect all money earned on end of year financial report;
- Comply with state and local laws regulating sales by minors, food handling, etc.;
- Follow appropriate age levels for Girl Scout participation in money earning activities;
- Submit a follow-up money earning activity report to the council within 30 days of the activity.



Girl Scouts of the Missouri Heartland, Inc. Money Earning Activity Application

Money-Earning Activity Information

Date of Request: _____ Date of Money-Earning Activity: _____
 Service Unit: _____ Troop #: _____ Program Age Level: _____
 Leader Name: _____ Daytime Phone: _____ - _____ - _____
 Email: _____
 Membership/Community Development Specialist Name: _____
 Type of activity _____
 Location of activity (name, street, city, state) _____
 _____ Times: _____
 Number of Money-Earning Activities (including council sponsored) held this year : _____

Describe activity in detail:

Describe what funds are to be used for:

Amount of funds needed: \$ _____ Expected earnings \$ _____

Number of girls in troop: _____ # involved in project: _____ # of adult participants: _____
 How will girl planning be incorporated into this activity?

Current Financial Information

GSMH Checking Account Balance	\$
Troop Cash on Hand	\$
Troop Savings Account Balance	\$
Estimated troop income for remainder of year	\$
Estimated troop income on this activity	\$
Total troop cash on hand plus estimates	\$

We will adhere to council standards on group money-earning activities.

Signature of Troop Treasurer: _____

Council Use Only

____ Your troop's Money Earning Application has been carefully reviewed and permission is granted.
 ____ Your troop's Money Earning Application has been carefully reviewed and permission is NOT granted for the following reason(s): _____

Chief Development Officer

Date

Signature of Troop Leader: _____

