



## OPERATING PROCEDURES

- Approvals
- Bartering at Events
- Benefactors, Friends of the League, Sponsors and Donors
- Board Approvals
- Committee Chairperson Permanent Files
- Communications/Marketing
- Event and Program Reconciliation
- Foundation and League Checks to the Treasurer
- Guideline for Handling Cash
- Privacy Concerns/Matters
- Scholarship Applications

## THE CENTRAL FLORIDA WOMEN'S LEAGUE AND FOUNDATION

### CENTRAL FLORIDA WOMEN'S LEAGUE FOUNDATION TOTAL DONATIONS AS OF 2022

## GIFT ACCEPTANCE POLICY



## CENTRAL FLORIDA WOMEN'S LEAGUE OPERATING GUIDELINES

### Approvals

1. When approving any document, it must be dated with a printed name as well as the signature. (Example: Committee Chair approval of an expenditure)
2. Two signatures are required on any checks over \$5,000. They can include any two of the following Treasurer, President, Vice-President, Secretary, or Foundation President.
3. The President is to approve/sign ALL contracts. If the signature is electronic, insure there is an audit trail of the signature. Must have a copy of the contract signed in the Treasurer's files. Most electronic signature software systems come with "Certificates". We should request this certificate from the individual with the contract. This can be filed electronically along with the electronically signed contract. It can also be printed.
4. All Committee reimbursements and expenditures required approval by the Committee Chairperson.
5. All Compassion Funding Requests are to be voted on by the Board of Directors and the Membership.

# Central Florida Women's League Payment Approval

Person to Pay \_\_\_\_\_

Address you would like check mailed to: \_\_\_\_\_

\_\_\_\_\_

Amount: \_\_\_\_\_

Description: \_\_\_\_\_

Committee: \_\_\_\_\_

Committee Chair Approval: \_\_\_\_\_  
Print Name Sign

**\*\* ATTACH ORIGINAL RECEIPTS FOR REIMBURSEMENT\*\***

## Treasurer:

League \_\_\_\_\_ Foundation \_\_\_\_\_

Check #: \_\_\_\_\_ Check #: \_\_\_\_\_

Amount: \_\_\_\_\_ Amount: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_



**CENTRAL FLORIDA WOMEN'S LEAGUE**  
**OPERATING GUIDELINES**

**Bartering Options at Events**

1. Committee Chairs have the responsibility to bring any bartering transactions to the Board for discussion and documentation.

Example: Providing tickets for the Taste of Windermere in exchange for music, alcohol, etc. makes sense because the event is a fixed price. Providing Power of the Purse tickets could be given if the situation warrants. Decisions to provide free tickets in exchange for products or donations should be given serious consideration and discussion due to the cost of the meal associated with the ticket is close to \$80.00.



CENTRAL FLORIDA WOMEN'S LEAGUE  
OPERATING GUIDELINES

Benefactors, Friends of the League, Sponsors, and Donors

1. When any donations received by the Foundation of \$250 or more with no benefit to donor a letter from the President will be sent to the donor describing the gift with a statement that no goods or services were received. Donor needs letter prior to filing tax return.
2. When any donations received by the Foundation of \$250 or more with goods or services provided to the donor a letter from the President will be sent to the donor with the description of the gift along with a statement describing/estimating value of goods or services provided/received. Donor needs letter prior to filing tax return.
3. The Treasurer will notify the President of incoming donations and discuss when letters should be written.



## CENTRAL FLORIDA WOMEN'S LEAGUE OPERATING GUIDELINES

### Board Approvals

League business requiring Board approval in between scheduled in person monthly Board meetings should follow the guidelines below:

1. An email outlining the request should be generated by the Board Member who is requiring Board approval.
2. Any email should be reviewed by the President prior to sending to the Board.
3. Emails sent will request each Board Member vote and "Reply All". In the case where there are co-chairs for a Committee, only one Board Member of the two votes.
4. The subject matter under consideration passes with a majority vote.
5. The results of the vote should be communicated back to the Board.



**CENTRAL FLORIDA WOMEN'S LEAGUE  
OPERATING GUIDELINES**

**Committee Chairperson Permanent Files**

1. Each Committee Chairperson should have a permanent file with documentation of yearly procedures and activity that is then passed on to the next Chairperson.
2. The files should provide a League year timeline of the specific committee activity.
3. The Treasurer's guidelines should provide a timeline for when items/documents are due including mailbox renewal, storage unit renewal, state registrations fees, tax returns, etc.
4. Binders should include the Committee Description/Responsibility.



## CENTRAL FLORIDA WOMEN'S LEAGUE OPERATING GUIDELINES

### Communications/Marketing

1. All letters, literature, marketing tools, flyers, tickets pertaining to fundraising MUST always incorporate the following verbiage:

The Central Florida Women's League Foundation is a 501 c (3) not-for-profit corporation.

THE FOLLOWING INFORMATION IS PROVIDED AS REQUIRED BY THE 1991 FLORIDA "SOLICITATION OF CONTRIBUTIONS ACT." A COPY OF THE OFFICIAL REGISTRATION (CH-28734) AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE STATE AT 800-435-7352. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL OR RECOMMENDATION BY THE STATE.





## CENTRAL FLORIDA WOMEN'S LEAGUE OPERATING GUIDELINES

### Event and Program Reconciliation

1. Deposits and/or payments for Program luncheon Socials, or Events should ONLY be paid with a League Check. NO member credit cards can be used for any payments for League business over \$1,500 without President approval.
2. Following each Event, the Event Chairperson along with any additional Committee Members identified by the Chairperson reconcile the respective Event numbers with the treasurer numbers. Reconciliation should be completed in a timely fashion.
3. Following each Program monthly luncheon, the Program Chair and/or Program Committee member reconciles the luncheon "Bill" with the Treasurer prior to payment.
4. In the case where Program luncheon costs exceed income receipts, the League must reimburse the Foundation for the excess costs.

Example: Members pay \$38 for lunch but the actual cost if \$41/member. Fifty members attend the luncheon so the Foundation should be reimbursed/paid \$150. \*\*\*The exception to this would be when the luncheon guests are the Charity and Scholarship guests as they are paid for by the Foundation. 6/22



CENTRAL FLORIDA WOMEN'S LEAGUE  
OPERATING GUIDELINES

Foundation and League Checks to the Treasurer

1. Any reimbursement checks written to the Treasurer from the Foundation or the League should be signed by an authorized Board Member other than the Treasurer.



CENTRAL FLORIDA WOMEN'S LEAGUE  
OPERATING GUIDELINES

Guideline for Handling Cash Income

1. When dealing with "Cash" at an Event or Luncheon or Social activity, two members must count the cash together and agree with the total. Two cash income forms (attached) must be completed with one staying with the event and one for the Treasurer files.

**MUST BE DONE THE DAY OF THE EVENT/LUNCHEON.**

**Central Florida Women's League and  
Central Florida Women's League Foundation  
CASH DEPOSIT FORM**

Name of person submitting cash or checks \_\_\_\_\_  
Print name please

Check one:

League \_\_\_\_\_

Foundation \_\_\_\_\_

Event/Category \_\_\_\_\_

Date of Event \_\_\_\_\_

Check Total \$ \_\_\_\_\_

Cash Total \$ \_\_\_\_\_

Total Amount \$ \_\_\_\_\_

**TWO SIGNATURES REQUIRED** when submitting cash

Signature of Person Counting \_\_\_\_\_  
Print name please

Signature of Person Counting \_\_\_\_\_  
Print name please

**Please submit cash from the event to Joe Gaida, Treasurer, within 48 hours after the event.**



## CENTRAL FLORIDA WOMEN'S LEAGUE OPERATING GUIDELINES

### Privacy Concerns/Matters

1. Currently the League is no longer processing any credit card sales on paper. When using the Square, there is a functionality that allows you to keep a credit card on file but is NOT currently being done. Should there be a case that a credit card sale required writing the credit card number on paper, the information needs to be shredded following the event.
2. Personal data (Example: Social Security numbers financial data on all Scholarship applicants need to be shredded or blacked out. The Scholarship Chairs should be the only people to see the applicant's financial data and social security numbers.



CENTRAL FLORIDA WOMEN'S LEAGUE  
OPERATING GUIDELINES

Scholarship Applications

1. Information obtained on student applications including financial and social security data should be shredded or blacked out. The Committee Chairs should be the only individuals to see the applicant's financial data and social security details. Hard copies should be shredded.

## THE CENTRAL FLORIDA WOMEN'S LEAGUE AND FOUNDATION

Central Florida Women's League (CFWL) was founded in 1988. CFWL is managed by a Board that manages all aspects of the League from program meetings, socials, events (fundraising), scholarships, charitable granting, and service projects. The Board oversees the expenditures of CFWL funds. Funds are from Membership dues.

In 1999, CFWL created the Central Florida Women's League Foundation (CFWLF). The purpose of the Foundation is to receive charitable contributions and to provide for their proper disposition; that is, to use the monies donated by League members, sponsors and other supporters for the purposes/projects for which they are intended. It also provides a tax deduction to those individuals making donations/contributions to the Foundation. The Foundation is the "steward" of donated/contributed funds and is responsible for the proper receipting, disbursing, accounting, and investing of funds.

The Foundation is a separately incorporated entity as required by law. It maintains its own tax identification number (IRS) and is tax-exempt under the sales tax law of Florida. The CFWLF is a 501 © (3) charitable organization. In 1999 By-Laws and Articles of Incorporations were developed. In 2006 the Foundation Board was put into place. The positions on the Foundation Board include Foundation President, current League President, immediate past President of the League, Vice President, Treasurer, Secretary, Event Chair, Charitable Granting Chair, Service Chair, and the Scholarship Chair. We also currently have 4 Directors who are members of the League.

CENTRAL FLORIDA WOMEN'S LEAGUE FOUNDATION  
TOTAL DONATIONS

For Grants, Scholarships, Compassion Funding,  
Service and Military Projects

AS OF 2022

Charities	\$2,142,500 (\$63,000 109 Charities)
Scholarships	597,500 (\$36,000 215 Students)
Compassion Funding	47,048 (\$ 1,000)
Service Projects	41,217 (\$ 1,206)
Military Project	9,000
Special Service Project	3,778

---

TOTAL DONATIONS	\$2,841,043
--------------------	-------------

PROPOSED FOR 2023

Charities	\$2,214,500 (\$72,000 109 plus ___)
Scholarships	621,500 (\$24,000 215 plus ___)
Compassion Funding	48,048 (\$1,000)
Service Projects	43,317 (\$2,100)
Military Projects	9,000
Special Service Projects	3,778

---

TOTAL DONATIONS	\$2,940,143
--------------------	-------------

Prepared by Sue Goodwin

June, 2022





### GIFT ACCEPTANCE POLICY (April, 2013)

The Central Florida Women's League (CFWL) Foundation solicits and accepts gifts for purposes that will help the organization advance and fulfil its mission. CFWL Foundation urges all prospective donors to seek the assistance of personal and legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. The following policies and guidelines govern acceptance of gifts made to CFWL Foundation for the benefit of any of its operations, programs, or services.

The President of the CFWL Foundation, the President of CFWL and the Board of the CFWL Foundation (collectively) have the authority to accept and/or approve gifts on behalf of the CFWL Foundation.

Restrictions on Gifts – CFWL Foundation will not accept gifts that (a) would result in CFWL Foundation violating its corporate charter, (b) would result in CFWL Foundation losing its status as an IRC 501(c)(3) not-for-profit organization, (c) are deemed too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for CFWL Foundation, or (3) are for purposes outside of their mission.

The primary consideration in the pursuit of gifts is how they can benefit the organization in the most ethical and unencumbered manner. To that end, the following caveats must be considered:

- a. *Mission Statement.* Is the gift one that is consistent with the organization's standards, principles, and core values?
- b. *Compatibility of Cause.* Will the gift unnecessarily challenge the organizations' ability to further its mission, goals, or objectives?

- c. *Public Relations.* Does the acceptance of the gift present the organization in an unfavourable light? Would there be a possible conflict of interest between the donor and the organization?
- d. *Motivation.* Is there a clear charitable intent and a commitment to the organization?
- e. *Consistency.* Will the acceptance of the gift be compatible and in agreement with other fundraising activities or gifts of the organization?
- f. *Credibility.* Are the circumstances surrounding the donor and the gift believable?
- g. *Organizational Stability.* If controversy develops, will it be significant enough to weaken the structure of the organization?
- h. *Form of Gift.* Will the nature of the in-kind contribution create problems; such as, advertising or sponsorship or in difficulty of disposing of the gift?
- i. *Source of Gift.* Who is the donor? Is the gift from an individual or a corporation? Does the donor represent a perceived conflict of interest, or might the donor's objectives not fit with the mission of the organization?
- j. *Directed Gift.* Are permitted if they are consistent with the Mission Statement.

*Gifts Generally Accepted Without Review* – Cash, Marketable Securities Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policy Proceeds, Commercial Annuities and Retirement Plan Charitable Remainder Trusts and Charitable Lead Trusts and Designated Gifts.

*Gifts Accepted Subject to Prior Review* – Including, but not limited to the following: Tangible Personal Property, Life Insurance (if donor agrees to pay policy premiums), and Real Estate.