

Girl Scouts of Western Ohio  
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[www.girlscoutsofwesternohio.org](http://www.girlscoutsofwesternohio.org)

**Date:** February 28, 2008  
**To:** Board of Directors  
**From:** Barbara J. Bonifas, CEO  
**Subject:** 2008 Budget

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In preparation for the budget presentation at the March board meeting, the following documents are provided for your review:

- Compliance with Executive Limitations
- Budgeted cash sources and uses summary
- Cost center budget
- Line item budget
- Capital budget
- Tactical planning process

At the meeting we will review, briefly, the process used in development of the budget, as well as our compliance with Executive Limitations.

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**Our Mission**

*Girl Scouting builds girls of courage, confidence, and character, who make the world a better place.*



### Budget Compliance with Executive Limitations

Policy	Compliance
<p><b><u>2.3: Compensation and Benefits</u></b></p> <p>With respect to employment, compensation, and benefits to employees, consultants, contract workers, and volunteers, the CEO shall not cause or allow jeopardy to fiscal integrity or public image. Further, without limiting the scope of the foregoing by this enumeration, he or she shall not:</p>	
Policy	Compliance
1. Change his or her own compensation and benefits, except as his or her benefits are consistent with a package for all other employees.	This budget does not project any change in the CEO's compensation and benefits and is consistent with the package for all other employees.
2. Alter at-will employment.	This budget does not alter at-will employment.
3. Establish current compensation and benefits that deviate materially from the geographic or professional market for the skills employed.	There are not yet systems in place to establish compensation and benefits based on the fair market value. We do not have consistent job descriptions throughout the council and jobs have not been graded to determine a compensation plan tied to salary ranges. A human resources consultant has surveyed the four regions and created temporary salary grades and ranges.
4. Establish rewards systems other than those based upon established criteria.	Girl Scouts of Western Ohio uses a merit based reward system, based on job performance against established work goals. Staff in all regions have been trained and developed a basic set of measurable work goals.
5. Create obligations over a longer term than revenues can be safely projected, in no event longer than one year and in all events subject to losses in revenue.	This budget does not project obligations longer than one year.
<p><b><u>2.4: Financial Planning/Budgeting</u></b></p> <p>Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan. Further, without limiting the scope of the foregoing by this enumeration, he or she shall not:</p>	
Policy	Compliance
1. Develop a budget without conducting a formal process for planning for the future of the organization:	This budget used a formal planning process in its development, and included the use of data from the volunteer survey of culture and service delivery.

Policy	Compliance
<p>2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions.</p>	<p>The planning and budgeting process used “zero” based budgeting to project revenue and expenses. A separate capital budget was developed. Three of the four regions do not yet have a comprehensive property portfolio with a projected asset replacement schedule, so the capital budget from these regions reflects critical health, safety, and maintenance projects.</p> <p>Because this was a new experience for most of the regions, budget development was difficult to complete and did not include cash flows. We are, however, able to project major cash flow items, such as cookie sale receivables and expenditures. Future budget processes will include the use of cash flow projections for all items.</p>
<p>3. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.</p>	<p>This budget does not project a deficit.</p>
<p>4. Plan so that organizational reserves could drop below six months of the current unrestricted expense budget for the current fiscal year.</p>	<p>We have developed a listing of the investment and other accounts in each region, but we have had some difficulty in both getting an accurate accounting of all banking and investment accounts held by the regions and in establishing the purpose or restrictions on the account.</p> <p>Our operational reserves are projected at \$6,000,000, which represents six months of the current unrestricted expense budget.</p>
<p>5. Plan so that an asset replacement fund is not maintained by at least the value of the current year depreciation expense and at no time will be longer than accumulated depreciation.</p>	<p>Only Great Rivers Region had an active asset replacement fund based on current year depreciation expense. Current Great Rivers’ asset replacement fund equals \$4,353,095.</p>
<p>6. Plan in a manner that risks unacceptable financial conditions enumerated in the “Financial Condition and Activities” policy.</p>	<p>Although our planning process assumes centralized management of our financial systems, this system is not yet in place, primarily due to a lack of financial software that would support the centralized system. As a result each regional office is currently operating independently and therefore lacks the additional <u>internal controls</u> that result from a centralized system. We have developed a framework for centralized finance management and are working with GSUSA to become a pilot council for their recommended software in the next couple of months.</p>
<p>7. Develop a budget without conducting a formal process for planning for the future of the organization.</p>	<p>This budget used a formal planning process in its development, and included the use of data from the volunteer survey of culture and service delivery. Future budget planning will include and be based on analysis of internal and external data, including program outcomes data, service delivery effectiveness measurements and program-related, volunteer, and financial trends.</p>

Policy	Compliance
<p><b><u>2.5: Financial Conditions and Activities</u></b></p> <p>With respect to the actual, ongoing financial condition and activities, the CEO shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from board priorities established in Ends policies. Further, without limiting the scope of the forgoing by this enumeration, he or she shall not:</p>	
Policy	Compliance
<p>1. Expend more funds than have been received in the fiscal year to date or incur debt unless the debt can be repaid by certain, otherwise unencumbered revenues within 60 days.</p>	<p>The only projected debt is the line of credit established to pay for a portion of the Buckeye Trails Urban Center, which currently is at slightly under a half million dollars. This debt is projected to be largely covered by pledged donations spread over the next three years.</p>
<p>2. Use any long term reserves</p>	<p>No long term reserves are projected to be used in this budget</p>
<p>3. Conduct inter-fund shifting in amounts greater than can be restored to a condition of discrete fund balances by certain, otherwise unencumbered revenues</p>	<p>No inter-fund shifting is projected.</p>
<p>4. Allow payroll obligations to be unsettled or untimely.</p>	<p>A centralized payroll process has been established, strengthening the <u>internal controls</u> on the management of the payroll.</p>
<p>5. Allow debts to be unpaid beyond a reasonable period of time or in such a way as to jeopardize the organization's ability to receive trade credit, damage its credit-worthiness, or diminish its reputation in the trades or in the community</p>	<p>Since the accounts payable process is not yet centrally managed, we are still lacking the <u>internal controls</u> needed to ensure consistent compliance with this policy.</p>
<p>6. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.</p>	<p>Tax payments are not projected to be overdue or inaccurately filed. Since the accounts payable process is not yet centrally managed, we are still lacking the <u>internal controls</u> needed to ensure consistent compliance with this policy.</p> <p>One council had handled unemployment through a self-insured program, leaving Girl Scouts of Western Ohio at risk for unbudgeted expenses for the next year.</p>
<p>7. Make a single unbudgeted purchase or commitment of greater than \$50,000. Splitting orders to avoid this limit is unacceptable.</p>	<p>Any unbudgeted expense greater than \$50,000 would be brought to the board for approval.</p>
<p>8. Make a single purchase or commitment of \$25,000 without a competitive bid process unless deemed an emergency situation. Splitting orders to avoid this limit is not acceptable.</p>	<p>All purchases of \$25,000 require competitive bids.</p>
<p>9. Acquire, encumber or dispose of real property.</p>	<p>This budget does not project any acquisition or disposition of real property.</p>
<p>10. Allow receivables to go uncollected beyond a reasonable period of time without aggressively pursuing their collection</p>	<p>Since the financial procedures are not yet <u>centrally managed</u>, we are still lacking the internal controls needed to ensure consistent compliance.</p>

<b>Policy</b>	<b>Compliance</b>
11. Disburse funds without following the board-appointed auditor's financial procedures.	We are putting financial controls in place to ensure that past audit recommendations are being followed in all regions.
12. Accept gifts and contributions that have stipulations that are contrary to board's Ends.	Efforts are in place to ensure that all gifts received are reviewed against the Ends.

## **2.6 Asset Protection**

The CEO shall not allow corporate assets to be unprotected, inadequately maintained or unnecessarily risked. Further, without limiting the scope of the foregoing by this enumeration, he or she shall not:

<b>Policy</b>	<b>Compliance</b>
1. Assume property or casualty risk unnecessarily, including risk against liability losses to board members, staff and the organization.	Girl Scouts of Western Ohio has established the following coverages: <ul style="list-style-type: none"> <li>• Directors and Officers Insurance (\$7 million)</li> <li>• D &amp; O "Tail Coverage" covering claims made against the pre-merger councils (\$3-\$7 million, based on previous coverage in councils)</li> <li>• Liability and Property Coverage with an Umbrella Policy (General Liability is \$2 million and Umbrella is \$15 million)</li> </ul>
2. Allow unbonded personnel access to material amounts of funds.	Insurance theft coverage limits loss potential. The current lack of centralization and resulting <u>internal controls</u> still increase the risk to the council.
3. Subject property and equipment to improper wear and tear or insufficient maintenance.	At the current time, only the Great Rivers Region has a property portfolio that identifies a maintenance and replacement schedule. Efforts are underway to develop property portfolios for all properties.
4. Unnecessarily expose the organization, its board or staff to claims of liability.	D & O Coverage limits exposure and loss potential. The current lack of centralization and resulting <u>internal controls</u> still increase the risk to the council
5. Make purchases: a) wherein normally prudent protection has not been given against conflict of interest; b) without having obtained comparative prices and quality; and c) without considering the balance of long term quality and cost.	This budget provides for comparative pricing and consideration of quality and cost. A conflict of interest statement has been signed by all staff and board members. The current lack of centralization and resulting <u>internal controls</u> still increase the risk to the council.
6. Unnecessarily expose intellectual property, information and files to piracy, loss, theft, or significant damage.	Efforts are underway to protect intellectual property. In one region, files have not been backed up in the past, nor has risk of information been properly managed. A recent incident at that regional office resulted in theft of a computer containing current and past employee records, including social security numbers. A unified computer system that facilitates consistent data management standards and procedures is under development and is projected to be rolled out within the next 1-2 months.

Policy	Compliance
7. Receive, process or disburse funds under controls which are contrary to the board-appointed auditor's standards.	Currently the disbursement and cash management processes are locally managed in the regional offices (3 of 4) requiring multiple signers and inconsistent procedures, and increasing risk to the council. This system will be centralized within the next 2 months with the implementation of a central finance software system.
8. Invest or hold operating capital in insecure instruments, including uninsured checking accounts and bonds of less than AA rating at any time, or in non interest-bearing accounts except where necessary to facilitate ease in operational transactions.	We have developed a listing of the investment and other accounts in each region, but we have had some difficulty in both getting an accurate accounting of all banking and investment accounts held by the regions and in establishing the purpose or restrictions on the account.
9. Invest funds contrary to the board-approved investment policy	No policy is in place at this time. Currently funds are invested, based upon legacy councils' previous investment policies or practices.
10. Endanger the organization's public image or credibility, particularly in ways that would hinder its accomplishment of mission.	There are no activities contained in this budget that project to endanger the organization's public image.

**2.7 Ends Focus of Grants or Contracts**

The CEO may not enter into any grant or contract arrangements unless it primarily emphasizes the production of Ends and the avoidance of unacceptable means (Executive Limitations)

Policy	Compliance
	<p>The cost center based budget developed by Girl Scouts of Western Ohio enables assurance that funds are allocated to the systems and activities that contribute to progress toward the Ends established by the board. This is further supported by the development of criteria for activities within each cost center that ensures that the activities best produce the stated results For example, in action step 1.02 – Beyond the Troop Program Activities, activities must meet the following criteria:</p> <ul style="list-style-type: none"> <li>• Measurable objectives that support program goals, reflect program design, and address program priorities (based on gap areas)</li> <li>• Girl Scouts are uniquely positioned to provide well</li> <li>• Does not duplicate resources or activities already available in the community</li> <li>• Girl Scouts has the resources to provide well and cost is worth the results.</li> <li>• There is volunteer support and involvement.</li> </ul>



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BUDGETED STATEMENT OF SOURCES AND USES  
FOR THE FISCAL YEAR 2008

	<u>2008 BUDGET</u>
SOURCES:	
Operating Revenues	\$20,657,045
Donor Restricted Funds (Grants & Foundations)	<u>\$ 212,800</u>
Total Operating Sources	<u><u>\$20,869,845</u></u>
USES:	
Operating Expenses	\$19,975,176
Donor Restricted Expenses (Grants & Foundations)	<u>\$ 212,800</u>
	<u>\$20,187,976</u>
Capital Budget	\$ 229,210
Total Uses	<u>\$20,417,186</u>
TOTAL SOURCES MINUS USES:	<u><u>\$ 452,659</u></u>

Note: Operating Expenses do not include non-cash expenses such as depreciation.



**COST CENTER BUDGET  
 ACTION STEP SUMMARY, OPERATING FUNDS ONLY**

	Revenue	Expense
<b>Girl Scouts of Western Ohio in an inclusive all girl environment, will help prepare girl members for living today, as well as for living responsible adult lives through the Girl Scout program.</b>	<b>(\$17,066,186)</b>	<b>\$11,393,609</b>
<u>Action Step 101</u> To ensure that the program effectiveness measurement plan is implemented through a representative sampling of Girl Scout troops by December 2008.	0	111,176
<u>Action Step 102</u> To provide Girl Scout program opportunities and resources to support beyond-the-troop activities that will enable girls to grow with respect to the four program goals.	(150,981)	525,362
<u>Action Step 103</u> To provide Girl Scout program opportunities and resources to support Girl Scout troops that will enable girls to grow with respect to the four program goals.	(150,730)	339,799
<u>Action Step 104</u> To provide summer camp opportunities that enable girls to grow with respect to the four program goals.	(783,506)	1,257,981
<u>Action Step 105</u> To provide direct program delivery support to ensure that all girls have access to high quality Girl Scout program experiences, as evidenced by growth with respect to the four program goals.	(141,182)	1,116,338
<u>Action Step 106</u> To implement the product sales plan to meet council net revenue goals in order to carry out the Girl Scout program: \$7,577,025 in Cookie sale, and \$569,482 in the Fall Product sale.	(15,839,787)	8,042,953
<b>Girl Scouts of Western Ohio will maintain its girl membership of 1:6 and meet its charter requirement for membership by ensuring that all girls who wish to join Girl Scouting have the opportunity to do so.</b>	<b>(\$300)</b>	<b>\$1,217,310</b>
<u>Action Step 201</u> To recruit and place 55,000 girl members, resulting in serving no less than one out of six girls by September 30, 2008.	0	980,699
<u>Action Step 202</u> To recruit and place girl members reflective of the diverse council population by 9/30/08.	(300)	236,611



	Revenue	Expense
<b>Girl Scouts of Western Ohio will help prepare girls for living in today's world, as well as preparing them for adult lives through a diverse volunteer staff who will serve and deliver the Girl Scout program.</b>	<b>(\$35,833)</b>	<b>\$1,871,192</b>
<u>Action Step 301</u> To recruit and place adult volunteers to result in maintaining an adult/girl ratio of 1:3 by September 30, 2008	0	426,087
<u>Action Step 302</u> To provide opportunities for required trainings within six months of appointment and to provide opportunities for enrichment trainings that support job performance for all operational volunteers.	(23,758)	362,139
<u>Action Step 303</u> To provide education and support about the benefits of the Girl Scout program to Girl Scout volunteers, parents, girls and the community through diverse communication methods.	(8,250)	341,866
<u>Action Step 304</u> To coach, evaluate, reappoint, and recognize volunteers, resulting in an adult retention rate of 70%.	(3,825)	741,100
<b>Girl Scouts of Western Ohio will support diversity, corporate management and corporate responsibility by implementing innovative ways of work and exercising stewardship over council resources.</b>	<b>(\$3,767,526)</b>	<b>\$5,705,863</b>
<u>Action Step 401</u> To provide council properties and related assets to meet the program and administrative needs of the council and to ensure compliance with health and safety standards through December 31, 2008.	(60,990)	1,783,395
<u>Action Step 402</u> To provide business systems and services to meet the needs of the Customer and support council management.	0	1,191,614
<u>Action Step 403</u> To implement the fund development plan to meet the council's revenue goals in order to carry out the Girl Scout program: \$573,550 in Annual Giving, \$450,000 in foundation grants, and \$1,276,072 in United Way funding.	(2,299,622)	621,858
<u>Action Step 404</u> To provide corporate management systems and fulfill corporate responsibilities.	(1,406,914)	1,844,085
<u>Action Step 405</u> To provide support to the board of directors to maintain corporate responsibility.	0	264,911
<b>TOTALS</b>	<b>(\$20,869,845)</b>	<b>\$20,187,974</b>



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## 2008 LINE ITEM BUDGET

	<u>Totals</u>
Contributions	(915,175)
United Way	(1,276,072)
Non-Cash Contributions	(30,141)
Grants and Foundations	(212,800)
Special Fundraising Events	(22,500)
Product Sales	(15,840,037)
Retail Sales	(1,062,121)
Program Service Fees	(943,809)
Rental and Service Income	(54,800)
Investment Income	(472,000)
Miscellaneous Income	(40,390)
Total Income	<u>(20,869,845)</u>
Wages, Taxes & Benefits	7,921,329
Cost of Product & Retail Sales	8,107,604
Professional Fees	382,625
Investment Fees	60,000
Supplies	749,377
Telephone	131,030
Postage & Shipping	153,912
Occupancy	736,415
Repair & Maintenance	251,967
Printing & Publications	359,990
Printing Credit	(163,332)
Travel	363,314
Conferences, Conventions & Meetings	130,155
Financial Assistance	276,431
Membership Dues	11,953
Insurance	314,431
Miscellaneous Expense	400,775
Total Expense	<u>20,187,976</u>
Totals	<u><u>(681,869)</u></u>



## 2008 CAPITAL BUDGET

Region	Location	Item	Amount	Postpone	Year	
<b>BT</b>	WPW	Commercial Mower	\$ 13,000.00			
	WPW	Bridges Repair/R eplace	\$ 8,000.00			
	WPW	Truck w/ plow		\$ 30,000.00		
	WPW	Bridges Repair/R eplace		\$ 4,000.00		
	RH	Commercial Mower	\$ 13,000.00			
	UC	ADT Security System Update	\$ 10,000.00			
	UC	Signs for Donors	\$ 4,500.00			
	Greene	Commercial Mower		\$ 13,000.00		
<b>Buckeye Trails Region Sub-Total</b>			<b>\$ 48,500.00</b>	<b>\$ 47,000.00</b>		
<b>GR</b>	BW	Hot water heater - pool	\$ 5,700.00			
	BW	Strantrol (Pool)	\$ 2,000.00			
	BW	Gutters (New Building)	\$ 7,000.00			
	BW	Hot water heater - DH	\$ 5,500.00			
	BW	Garage doors (red barn)	\$ 1,500.00			
	BW	Freedom Lodge Carpet	\$ 4,500.00			
	BW	Quaker Ridge Kitchen Shelter Siding	\$ 1,500.00			
	BW	Maple Hill Kitchen Shelter Siding	\$ 1,500.00			
	BW	Security Bar Pipe Gates (5)	\$ 2,500.00			
	SB	Phone system	\$ 6,000.00			
	SB	Fire supression system	\$ 2,200.00			
	SB	Hot water heater (Kitchen)	\$ 5,000.00			
	SB	Roof (Ittman)	\$ 6,500.00			
	SB	Concrete bridge supports	\$ 6,500.00			
	SB	Ittman Lodge Carpet	\$ 9,500.00			
	SB	DH Water Heater	\$ 5,500.00			
	SB	John Deere Engine Rebuild	\$ 3,500.00			
	SB	DH Kitchen Paint	\$ 1,600.00			
	SB	Day Camp Shelter	\$ 6,800.00			
	LAD	Tent Platforms (2) (LV/BP)	\$ 2,500.00			
	LAD	Workshop Repairs		\$ 10,500.00		
	GSC	Replace air conditioning units (2)	\$ 3,000.00			
	GSC	Laptops/Computers \$1700 x 10 to replace older o	\$ 17,000.00			
	GSC	Printer to replace 5si	\$ 5,000.00			
	<b>Great Rivers Region Sub-Total</b>			<b>\$ 64,400.00</b>		
	<b>MV</b>	SC	Computers - Laptops (5)	\$ 5,000.00	\$ 5,000.00	2009/2010
		SC	Security System upgrades	\$ 2,510.00		
		SC	Garage Repairs	\$ 1,500.00		
SC		Light Fixture Replacement	\$ 5,000.00			
SC		Carpeting Replacement	\$ 2,500.00			
SC		computers - Desktops (10)		\$ 7,500.00	2009/2010	
SC		office furniture updates		\$ 5,000.00		
SC		Reseal parking lot		\$ 3,000.00		
SC		Appliance Replacement		\$ 2,000.00	2009	
LH		Air Conditioner Replacement	\$ 5,000.00			
LH		appliance replacement		\$ 1,000.00	2009	
LH		carpeting replacement		\$ 5,000.00	2010	
LH		vinyl flooring replcement		\$ 2,500.00	2010	
LH		security lights		\$ 3,000.00	2009	
CL		Tents	\$ 7,500.00			

Region	Location	Item	Amount	Postpone	Year
	CL	Hand Held Radios	\$ 2,000.00	\$ 2,000.00	2010
	CL	Garden Carts	\$ 1,000.00	\$ 1,000.00	2009/2010
	CL	Clusters Furnaces (3)	\$ 4,800.00		
	CL	Stain Property Manager House	\$ 2,400.00		
	CL	Hot water Heater - Env. Center	\$ 1,000.00		
	CL	Paint Pool Fence	\$ 2,500.00		
	CL	Replace Cabinets - Property Manager House	\$2,500		
	CL	stone for newroads		\$ 4,800.00	
	CL	refinish Linden House floors		\$ 2,250.00	
	CL	Washer/Dryer (2) LowEnv		\$ 1,000.00	
	CL	Large commercial mobile grill		\$ 2,000.00	
	CL	chairs for lodges		\$ 2,000.00	2009/2010
	CL	tables for buildings		\$ 1,000.00	2009/2010
	CL	hot water heater - Ad Blds		\$ 5,500.00	
	CL	stain craft house		\$ 3,100.00	
	CL	furnace - Linden house		\$ 1,600.00	
	CL	furnace - lowlodge		\$ 3,000.00	
	CL	kiln		\$ 4,000.00	
	CL	roof - lowlodge		\$ 9,600.00	2009
	CL	dishwasher		\$ 12,000.00	2009
	CL	tent platforms		\$ 7,500.00	2009/2010
	CL	kitchen vinyl floor		\$ 18,500.00	2009
	CL	Hot water heater - Linden House		\$ 1,000.00	2009
	CL	Windows - Property Mgr. House		\$ 4,000.00	2009
	CL	Roof - Blackwell		\$ 4,400.00	2009
	CL	Roof - shop		\$ 10,000.00	2010
	CL	Hot water heaters - tent units		\$ 6,400.00	2010
	CL	furnace - env. Center		\$ 1,550.00	2010
	CL	pool bottom paint		\$ 3,600.00	2010
	CL	stain dining hall		\$ 9,600.00	2010
	CL	log splitter		\$ 2,400.00	2010
	CL	hot water heater - Ad Blds		\$ 2,500.00	2010
	CL	exhaust system & air - DH		\$ 5,000.00	2009
	CL	electrical upgrade - shop		\$ 3,500.00	2009
	CL	tipi		\$ 2,100.00	2009
	CL	tent unit parking upgrade		\$ 3,500.00	2009
<b>Maumee Valley Sub-Total:</b>			<b>\$ 45,210.00</b>		
<b>AR</b>	CSC	Laptops/Computers \$1700 x 3 to replace older on	\$ 5,100.00		
	CSC	Front entrance facelift at CSC	\$ 5,000.00		
	MY	New water lines	\$ 50,000.00		
	MY	Mattress replacement	\$ 11,000.00		
<b>Appleseed Ridge Sub-Total:</b>			<b>\$ 71,100.00</b>		
<b>GRAND TOTAL 2008 CAPITAL BUDGET</b>			<b>\$ 229,210.00</b>		

Note: Shaded items in GR section indicate previous capital budget allotments



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## 2008 Planning Process

# Corporate Planning Process

