



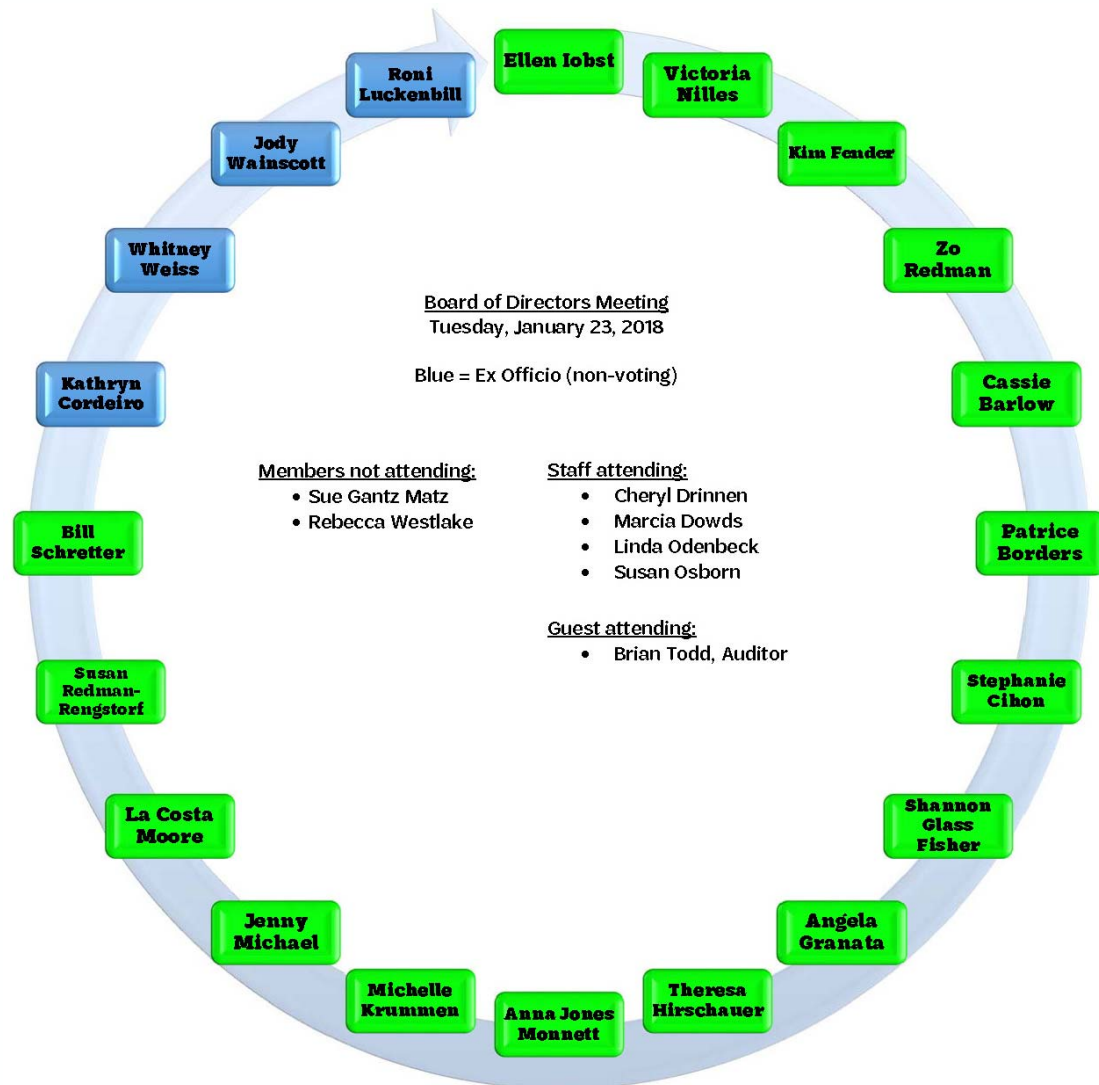
Board of Directors Meeting

Tuesday, January 23, 2018

4:30-6:30 pm

Conference Call: 1-877-621-0220; code: 475994

Approve Agenda - Roll Call



Girl Scout Promise

On my honor, I will try:
To serve God and my country,
To help people at all times,
And to live by the Girl Scout Law.



Girl Scout Law

I will do my best to be
honest and fair,
friendly and helpful,
considerate and caring,
courageous and strong, and
responsible for what I say and do,
and to
respect myself and others,
respect authority,
use resources wisely,
make the world a better place, and
be a sister to every Girl Scout.

Board Chair Report

Ellen Iobst, Board Chair



Consent Agenda

- Consent Agenda Memo (Attachment A)
- November 2017 Board Meeting Minutes (Attachment B)
- 2017 Special Gifts List (Attachment C)
- Corporate resolution to authorize the CEO to approve all 2018-2019 requests for funding to United Ways within our jurisdiction
- Corporate resolution to authorize the CEO to approve all 2018 Girl Scouts of the USA volunteer recognitions
- Corporate resolution to authorize the CEO and CFO to approve all troop bank account relationships in 2018-2019
- Corporate resolution to authorize the CEO to execute and sign all documents necessary on contracts, checks, and orders for payment, transfer, receipt, or deposit of money and access to securities of the council

Report of the 2017 Audit

Brian Todd, Clark Schaefer Hackett

- Attachment D – Audit Report Memo
- Attachment E – 2017 Audit
- Attachment F – 2017 Management Letter





Financial Statement Analysis

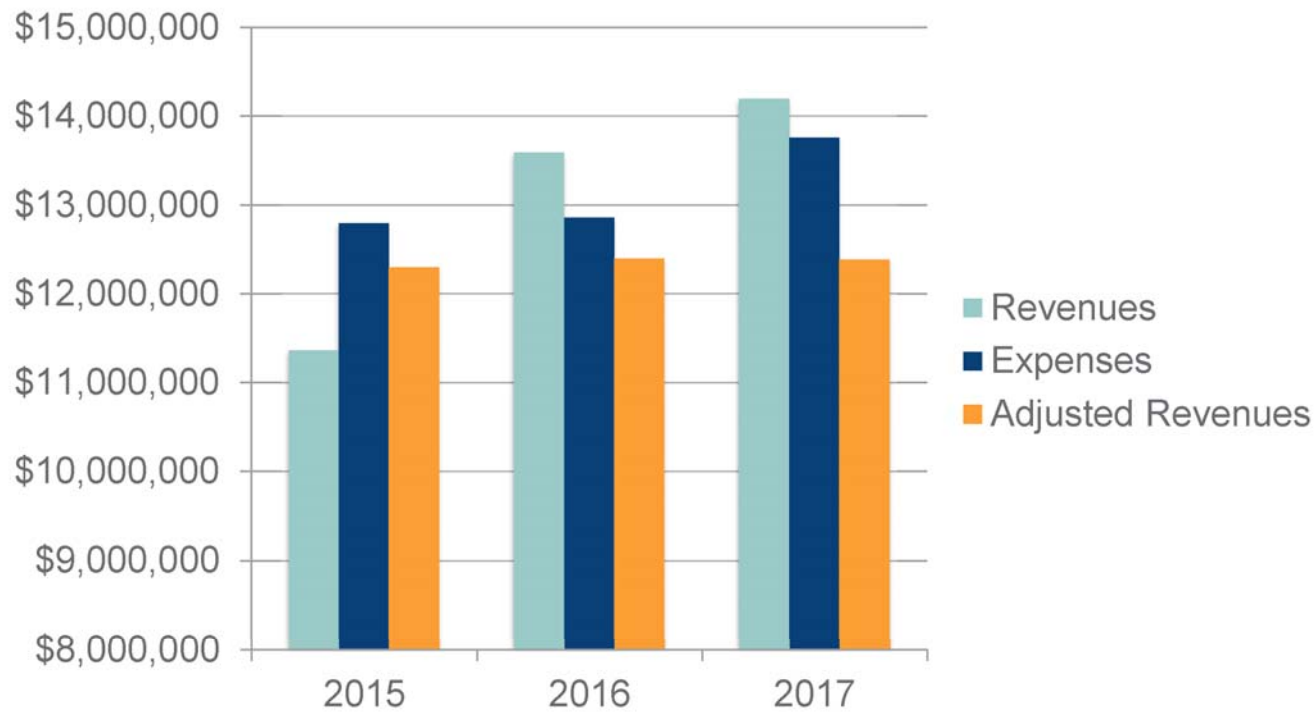
September 30, 2017

Executive Summary

- Unmodified opinion on financial statements
- No audit adjustments
- No material weaknesses
- Excellent cooperation from staff



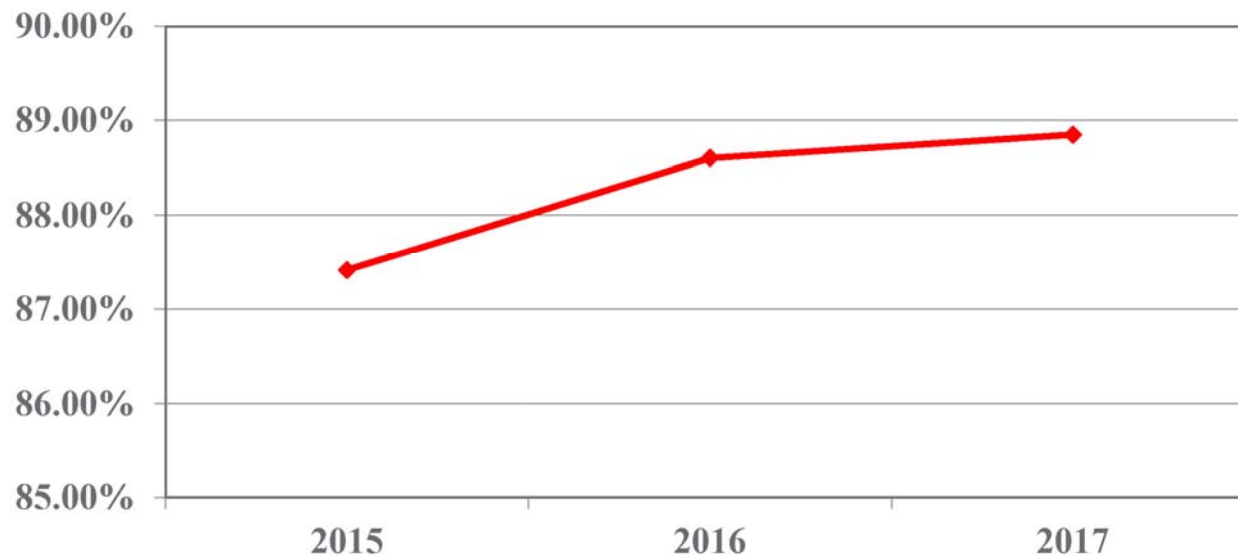
Statement of Activities Recap



Source: Audited financial statements.

Adjusted revenues exclude realized & unrealized gains and losses on investments and change in value of beneficial trusts.

Program Ratio

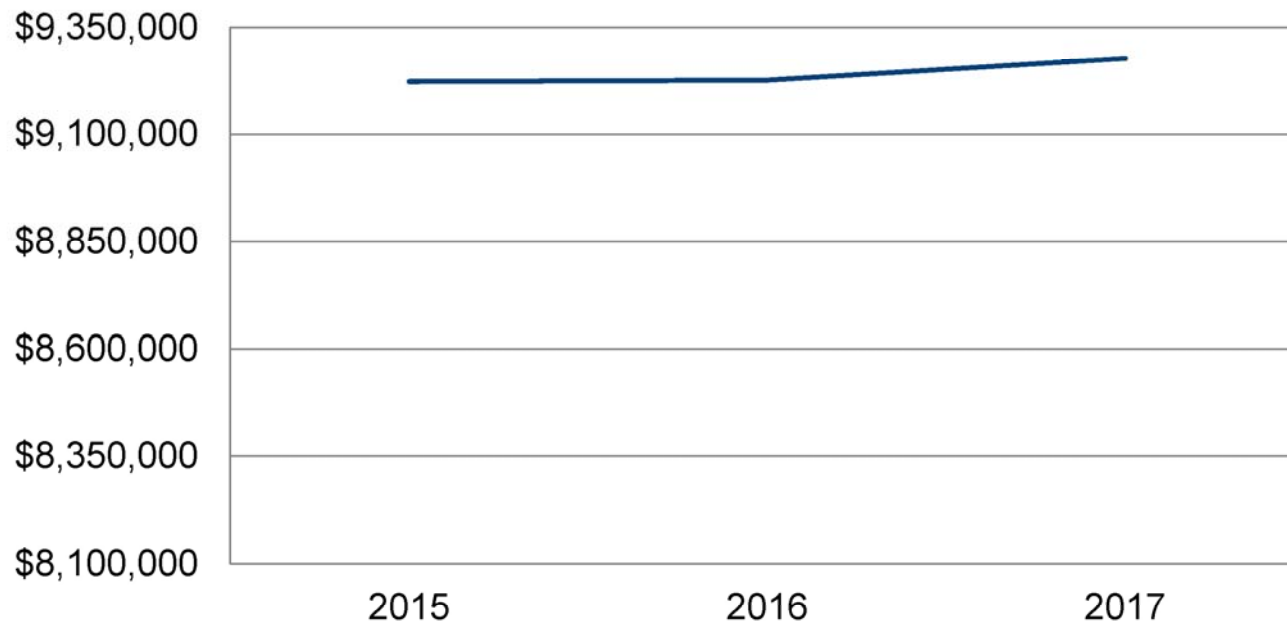


Program ratio measures the percentage of total expenses devoted to serving the mission of the Council

Benchmark – Program ratio should be at least 65%

Source: Audited financial statements.

Net Cookie, Nut and Merchandise Sales



Source: Audited financial statements.

Motion

**That the board accepts the 2017
Audit as presented.**

CEO Report

Roni Luckenbill, CEO

- Attachment G – 2017 Year-End Report Memo
- Attachment H – 2017 Year-End Report on Ends
- Attachment I – Monitoring Report on Ends



Voices of Girls & Troop Leaders: How Did We Do in 2017?



Global End

Global End: Girls demonstrate courage, confidence, and character, and make a difference.

End A: Girls Discover – Girls understand themselves and their values and use their knowledge and skills to explore the world.

End B: Girls Connect – Girls care about, inspire, and team with others locally and globally.

End C: Girls Take Action – Girls act to make the world a better place.

These Ends will be achieved at a cost that balances time, resources, and results.



Board Assessment

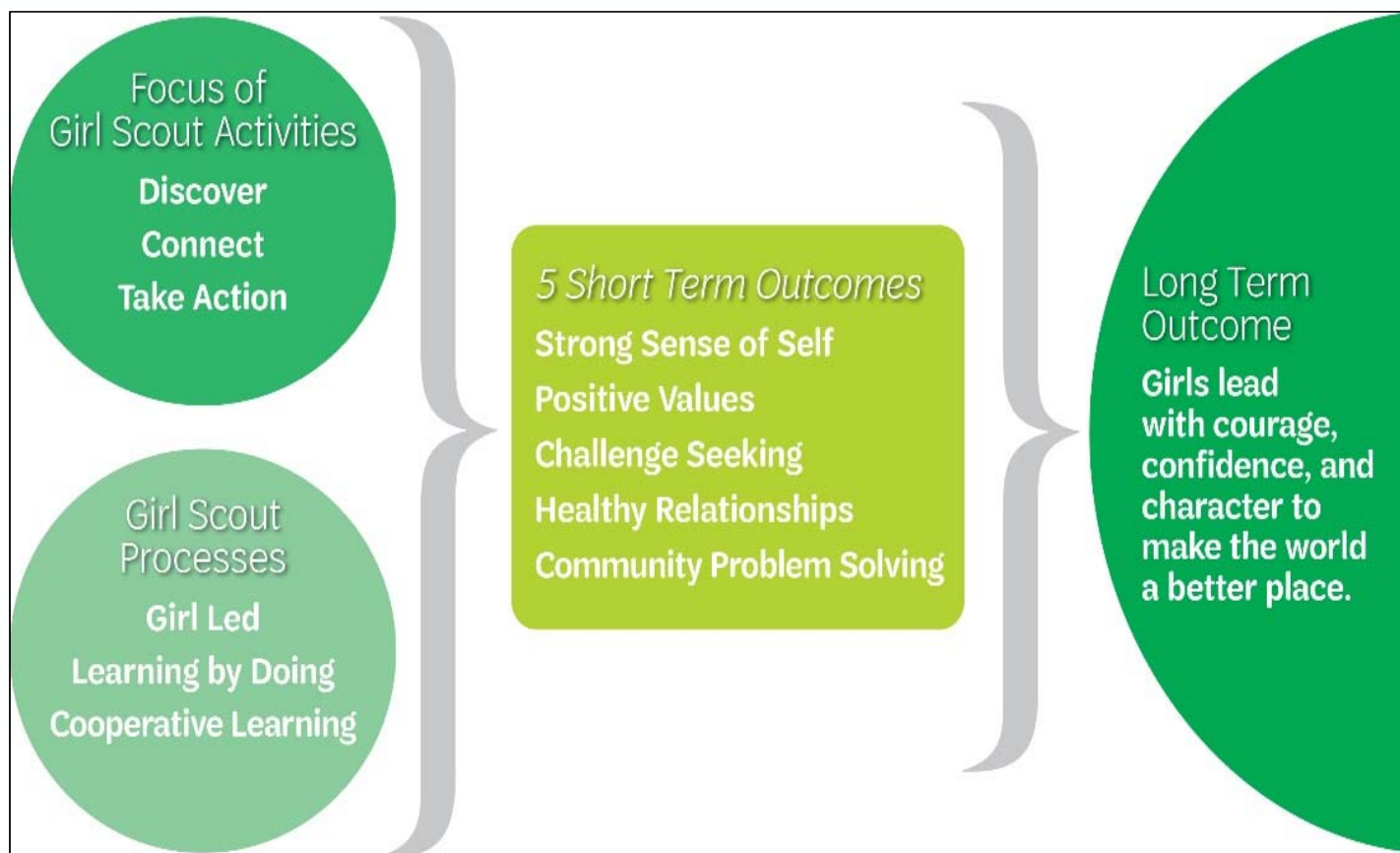
1. Has the CEO made a reasonable interpretation of the Board's policy?
2. Has the CEO demonstrated achievement with the reasonable interpretation of the policy?

Global End - Compliance

- Western Ohio Girl Scouts in troops have met or exceeded all leadership outcomes compared to national Girl Scout outcomes results.
- Girl Scouts participating in series have met or exceeded national Girl Scout outcomes in the Challenge Seeking and Community Problem Solving outcomes, and have exceeded non-Girl Scouts in all measured outcomes.
- GSWO operates at a reasonable cost, when compared to the ten largest Girl Scout councils.



Girl Scout Leadership Experience Model



Background

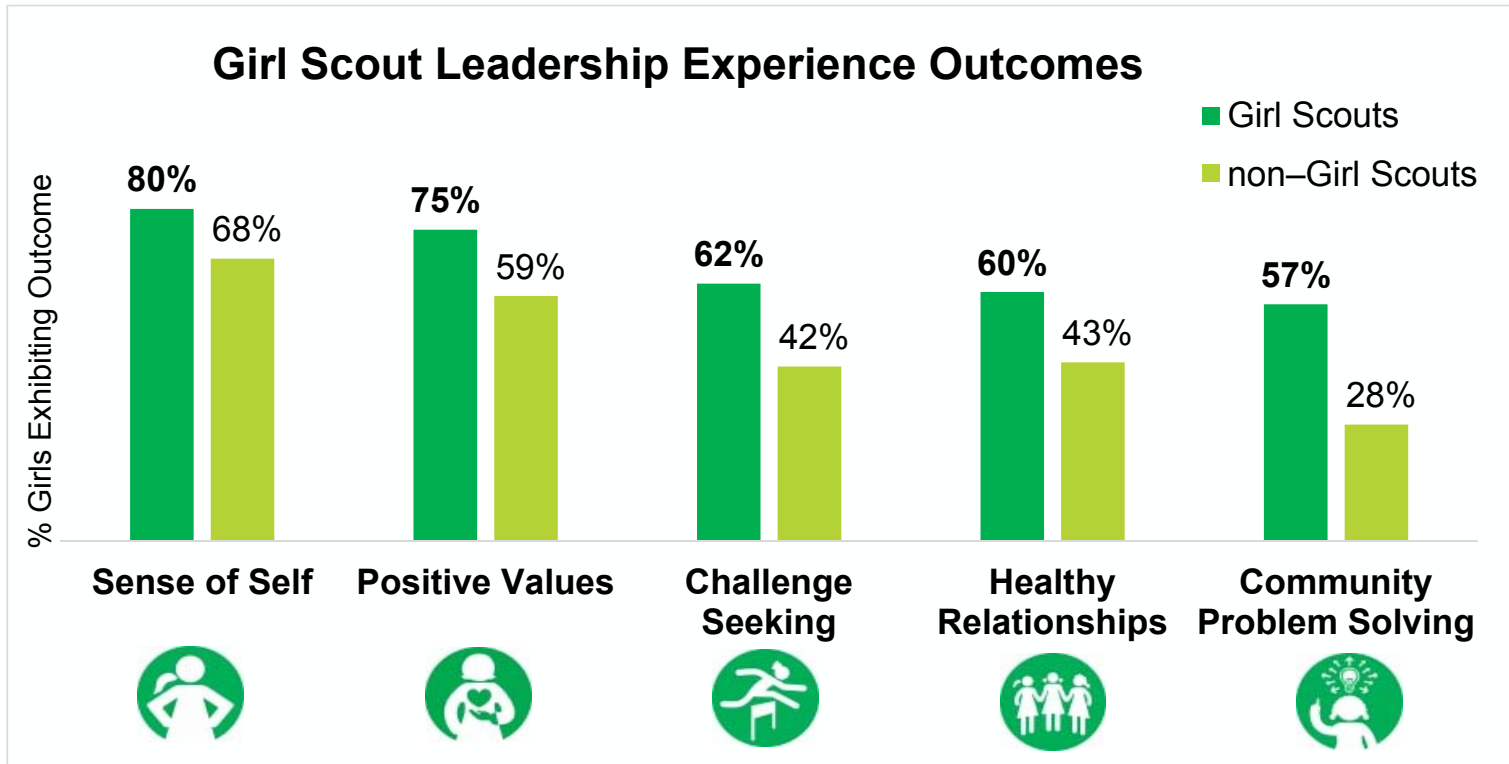
DISCOVER	CONNECT	TAKE ACTION
<p>Girls develop a strong sense of self</p> <p>Girls develop positive values</p> <p>Girls gain practical life skills</p> <p>Girls seek challenges in the world</p> <p>Girls develop critical thinking</p> 	<p>Girls develop healthy relationships</p> <p>Girls promote cooperation and team building</p> <p>Girls can resolve conflicts</p> <p>Girls advance diversity in a multicultural world</p> <p>Girls feel connected to their communities, locally and globally</p>	<p>Girls can identify community needs</p> <p>Girls are resourceful problem solvers</p> <p>Girls advocate for themselves and others, locally and globally</p> <p>Girls educate and inspire others to act</p> <p>Girls feel empowered to make a difference in the world</p>



- Reduce 15 GSLE outcomes to a set of 5 valid and reliable measures
- Revise outcomes so they are more focused (i.e., connected to Girl Scout mission and program activities)
- Ensure outcomes are consistent with the larger youth development field's research priorities.

Girl Scouts Exhibit Stronger Leadership Outcomes Than non-Girl Scouts

➤ Girl Scouts across all age levels fare better than non-Girl Scouts on the five leadership outcomes.



2017 Girl Scout Leadership Experience Outcomes

Outcomes/ Processes	GSUSA Impact Study		GSWO Survey Results	
	Non-Girl Scouts N=1,507	Girl Scouts N=1,507	Troops N=568	Series N=3,535
Sense of Self	68%	80%	83.1%	70.2%
Positive Values	59%	75%	78.2%	59.2%
Healthy Relationships	43%	60%	67.8%	53.1%
Challenge Seeking	42%	62%	77.9%	66.5%
Community Problem Solving	28%	57%	63.8%	71.6%*
Girl Led	51%	80%	79.3%	69.4%
Cooperative Learning	61%	86%	83.2%	N/A**
Learning by Doing	59%	81%	75.7%	N/A**

Studies Show These Outcomes are Important Predictors of Positive Life Outcomes

Youth who develop attitudes, behaviors and skills like self-confidence, healthy relationships and problem-solving...



Are happier, healthier and less likely to engage in problem behaviors or be victimized



Achieve more academically and are more engaged in school

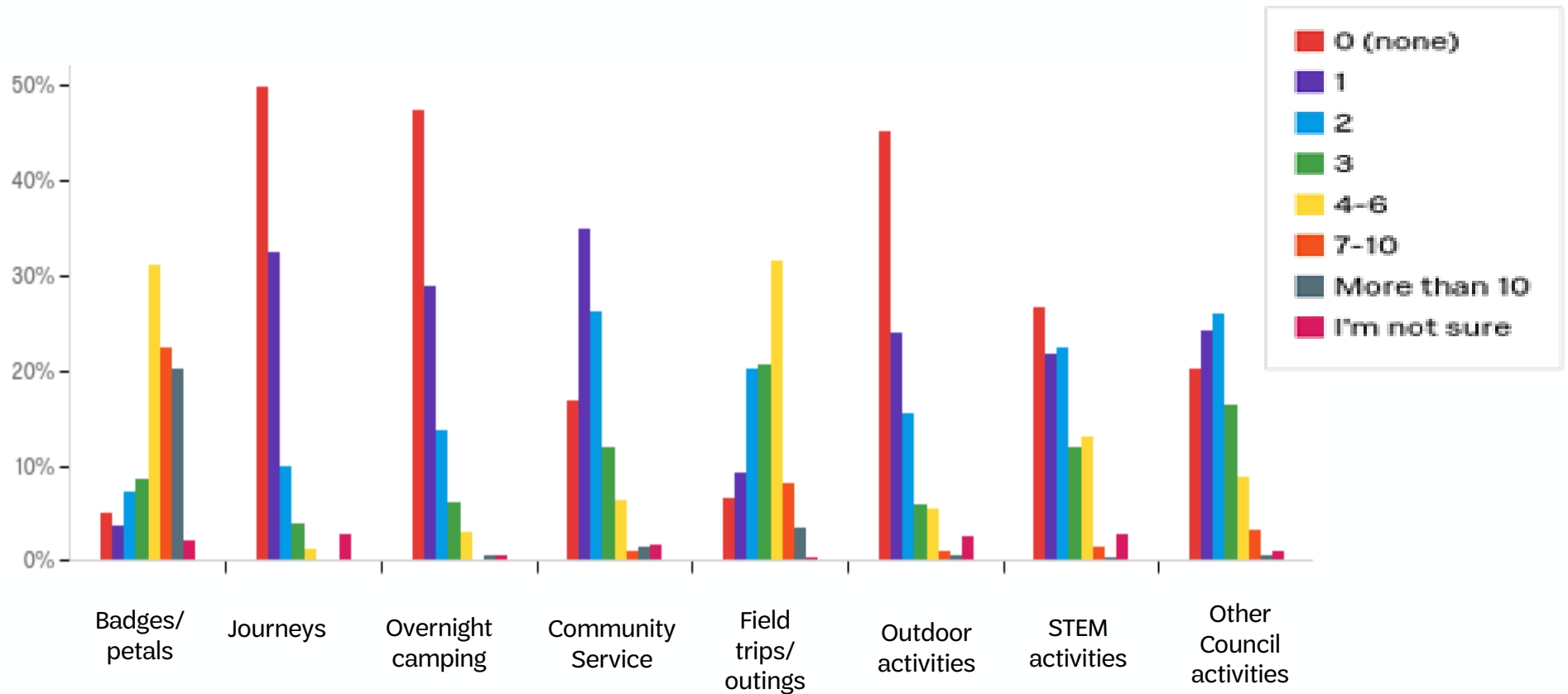


Become candidates who employers want to hire

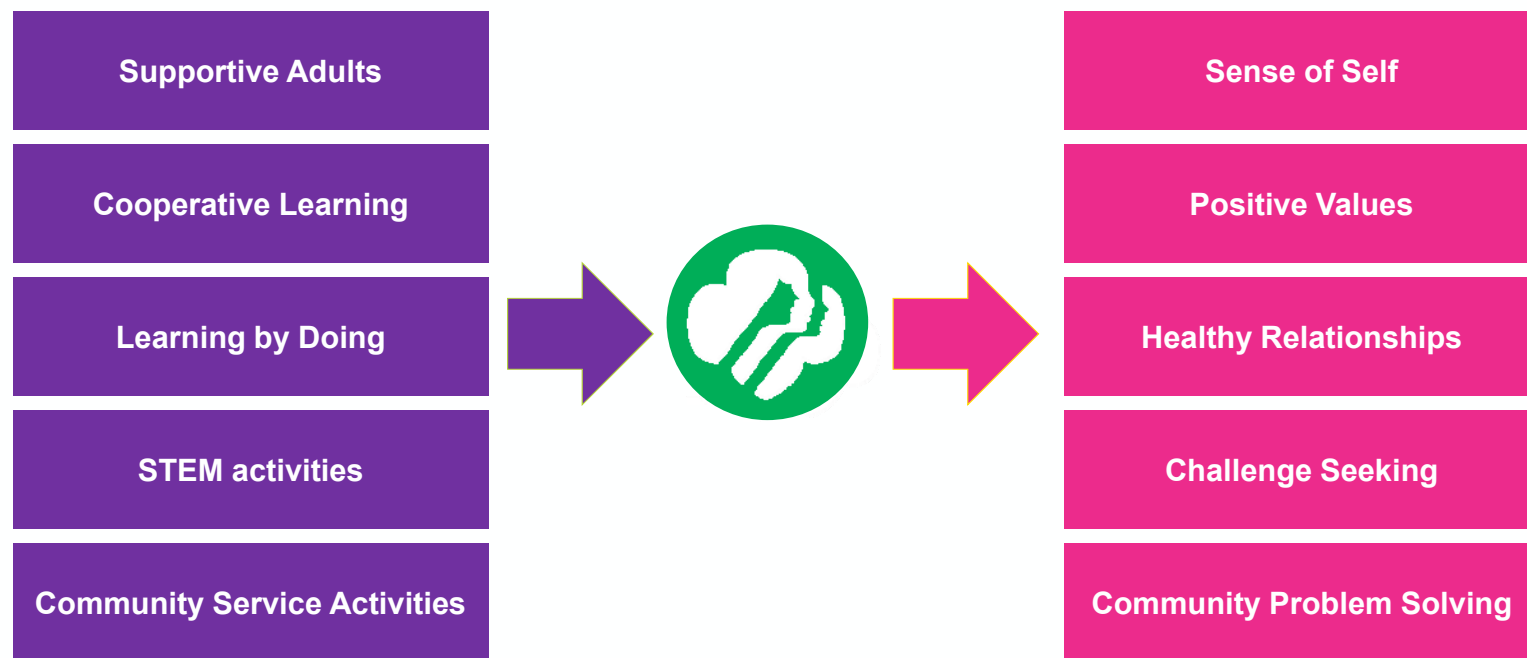


Become successful, well-adjusted adults

What Activities Do GSWO Troops Do?



Supportive Adults, the Three Girl Scout Processes, and Specific Activities Help Girls Develop the GSLE Outcomes



- Supportive adults, Strong Sense of Self, and Positive Values are the top drivers of girls' grades, academic aspirations, and hope for the future.

Impact of Camping

GSUSA *More Than S'Mores* Report

- Participation in outdoor activities improves girls' overall outcomes, especially *challenge seeking & problem-solving*.
- Girl Scouts participate far more often in outdoor activities (76%) than non-Girl scouts (43%).
- 71% of girls try an outdoor activity for the first time through Girl Scouts.

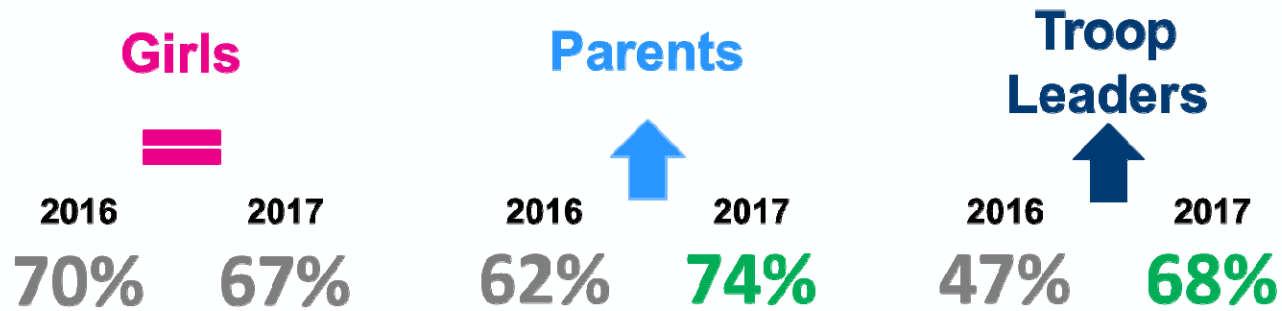
2017 Camp Participation

- **3,155** girls attended staffed summer camp (Day Camp, Troop Adventure Camp & Resident Camp).
 - ✓ **Up 45%** over 2013 and **6%** over 2016
- **2,915** girls attended volunteer day camp.

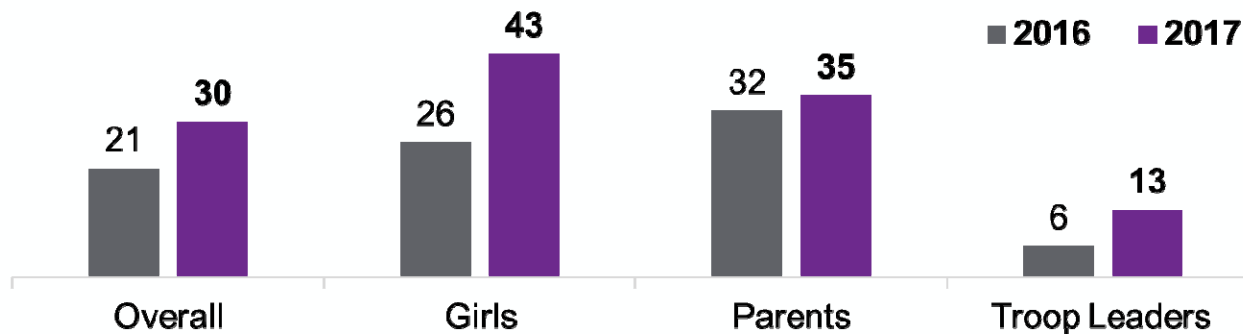


Most customers are highly satisfied with their Girl Scout experience and are likely to recommend it to others. Ratings have improved from 2016.

SATISFACTION



NET PROMOTER SCORE



Key Performance Indicators (KPI): Are We Making Progress as a Movement?

Where we're doing well

- Compared to 2016, there are improvements in satisfaction and NPS for both parents and troop leaders. Girls increased in NPS.
- The majority of girls, parents, and troop leaders are highly satisfied with their Girl Scout experience, and about a third are likely to recommend it to others.
- Nearly 80% of customers plan to continue for another year.

Where we have opportunities to improve

- While troop leader NPS has improved since 2016, only 1 in 10 troop leaders would recommend volunteering for Girl Scouts to others.
- Active and purposeful activities and troop leaders are key to retaining
 - girls and parents who are on the fence.
- 20–30% of customers are not having a positive/high-quality experience



Evidence of Achievement

- Western Ohio Girl Scouts in troops have met or exceeded all leadership outcomes compared to national Girl Scout outcomes results.
- Girl Scouts participating in series have met or exceeded national Girl Scout outcomes in the Challenge Seeking and Community Problem Solving outcomes, and have exceeded non-Girl Scouts in all measured outcomes.
- GSWO operates at a reasonable cost, balancing resource with results.

Motion

That the board accepts the monitoring report for Policy 1.0 Global Ends as reasonable interpretation and in compliance.

Governance Task Group Report

Victoria Nilles, Task Group Chair

- Attachment J – Recommendations of Board Policy Change



Recommended Policy Change

CURRENT WORDING

2.4 Policy Title: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the 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:

1. Develop a budget without conducting a formal process for planning for the future of the organization.
2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions.
3. Plan the expenditure in any fiscal year of more funds that are conservatively projected to be received in that period.
4. Plan so that organizational reserves could drop below six (6) months of the current unrestricted expense budget for the current fiscal year.
- 5. Plan an asset replacement fund that is less than 35% nor greater than 50% of accumulated depreciation. This fund shall be evaluated at least biennially to determine if the fund continues to be reasonably adequate, but not excessive, to meet its stated purpose.**
6. Plan in a manner that risks unacceptable financial conditions enumerated in the "Financial Condition and Activities" policy.
7. Provide less for board prerogatives during the year than is set forth in the "Cost of Governance" policy.

PROPOSED WORDING

2.4 Policy Title: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the 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:

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2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions.
3. Plan the expenditure in any fiscal year of more funds that are conservatively projected to be received in that period.
4. Plan so that organizational reserves could drop below six (6) months of the current unrestricted expense budget for the current fiscal year.
- 5. Plan an asset replacement fund that is less than \$4 million. This fund shall be evaluated any time that it falls below \$4 million or at least biennially to determine if the fund continues to be reasonably adequate, but not excessive, to meet its stated purpose.**
6. Plan in a manner that risks unacceptable financial conditions enumerated in the "Financial Condition and Activities" policy.
7. Provide less for board prerogatives during the year than is set forth in the "Cost of Governance" policy.

Motion

That the board approve a change to Policy 2.4.5, as presented in the memo dated January 12, 2018.

Fund Development Task Group Report

Theresa Hirschauer, Task Group Chair

- Attachment K – Recommendations of Board Policy Change



Recommended Policy Change

3.9 Policy Title: Board Member Contributions

Because board service implies a commitment of the board member's skills, time, talents, and treasure, it is accepted that all board members will make financial contributions to Girl Scouts of Western Ohio.

Accordingly,

1. All board members will make every effort to meet the minimum amount of financial contribution, currently \$2,000 every year.
 - a) Contributions may be made from the board member's private resources, or may be raised in any manner that does not conflict with Executive Limitations or otherwise compromise the organization.
 - b) Contributions may be scheduled in a series of small gifts or payments.
 - c) In case of financial hardship, a board member who is unable to meet the minimum requirement may contribute to the best of his or her ability with the approval of the Board Chair.
2. Recognizing that major funding sources take the board's financial contribution into account when assessing our organization as a potential beneficiary, the members of the board commit to achieving 100% compliance with the policy every year.



Motion

That the board revise the Board Policy Manual to insert Policy 3.9 Board Member Contributions, worded as presented in the memo dated January 12, 2018.

Property/Outdoor Experience Task Group Report

Susan Osborn,
Chief Operating Officer



How Did We Work?

Stephanie Cihon, Board Monitor

- Attachment L – Board Monitor Memo & Report Form



Next Agenda Items

Ellen Iobst, Board Chair

Tuesday, March 20, 2018

Executive Session - Conference Call

- Completion of the CEO Performance Review Process



Adjournment

