

Fundraising

FUNDRAISING EVENT APPROVAL

An *Event Application*, with accompanying materials (artwork, designs, ad copy, etc.), must be sent to the State Office at least 30 days prior to the start of any fundraising project or event. Contracts or agreements for State Office signatures should accompany the application. See Page 192 or available online at www.soindiana.org for this form. The State Office will review the *Event Application* and work with the Area or County Program to ensure the development of an effective, legal, and profitable fundraising project. Only 30% or less of income generated annually should be spent for costs incurred to raise funds.

REPORTING FUNDRAISING

Area and County Programs raising money must report fundraising expenses and income through the consolidated accounting system. See Page 38 for an example of the *Deposit Form* to be utilized, as well as the *Check Request Form*.

PROHIBITION OF FEES

County Programs shall not require payment of fees by athletes or their families for the athlete's participation in Special Olympics, including charges to register or enroll for the program.

TOBACCO AND ALCOHOL

No Accredited Special Olympics Program shall allow the manufacturer or distributor of a tobacco product, alcoholic beverage, or non-alcoholic beer to connect (publicly or visibly) the name or trademark of the product with Special Olympics in any way.

COMMERCIAL MESSAGES

No advertising, other than normal commercial markings found on retail goods, is permitted on equipment used in Special Olympics Games, or on the uniforms or numbers worn by athletes, coaches, or officials.

DONATION VS. SPONSORSHIP

When a corporation or other organization provides financial support for a Special Olympics fundraiser or competition conducted by an Accredited Program, that corporation or organization may receive "benefits" in consideration for their support further defining them as a sponsor versus donor. A sponsorship is defined by the State Office as, "a mutually beneficial business arrangement between SO Indiana and a third party, wherein the third party provides cash and/or in-kind services in exchange for prescribed benefits outlined in a written sponsorship agreement covering a specified period of time." Benefits are goods or services with a monetary value, and could include, but are not limited to the following: free items or goods; complimentary tickets to a dinner event; complimentary foursome for a golf outing; or other complimentary fee which is waived in consideration for a contribution. A portion of the sponsorship amount provided may be considered a charitable donation (defined below), and therefore tax-deductible. This is the amount of the sponsorship contribution, less the benefit value received by the sponsor.

A donation is a contribution of money, goods or services which is given to a not-for-profit in which no goods or services are provided in consideration of a gift. Recognition and acknowledgement strategies of donations may include some minimal valued benefits, but are not provided in consideration for the donation. For more information, or for questions regarding donations vs. sponsorships, contact the State Office.

GAMES/EVENT SPONSORSHIPS

When a corporation or other organization provides financial support for a Special Olympics fundraiser or competition conducted by an Accredited Program, that corporation or organization may describe itself, and/or may be listed in signage, publicity, and promotional materials, only as a "sponsor" of the Special Olympics event. To protect the ownership and integrity of the Special Olympics name and proprietary symbols, contact the State Office before utilizing organizational or product names in the title or name of the event. Additionally, sponsors may never include their corporate, organizational or product names in the title or name of the event. For example, if XYZ Company is the sponsor of an Accredited Program's Basketball Tournament, the event shall NOT be named or described as the XYZ Company's Special Olympics Basketball Tournament.

RAFFLES, BINGO, OR OTHER GAMING

The State of Indiana has strict guidelines and gaming laws concerning the use of raffles or bingo events as fundraisers, making it illegal to conduct such without a license. SO Indiana's policy is that no raffles, bingo or other gaming activities are to be held other than those organized by the State Office.

DIRECT MAIL FUNDRAISING

An Area or County Program may not conduct a direct mail campaign to acquire contributions. Any Program wishing to conduct a special fundraising project involving a mailing, before making any commitment to the project, shall provide SO Indiana with a written, detailed description of the project at least 30 days prior to the launch date.

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REVENUE SHARING

These guidelines are intended to apply to special events and corporate partnerships. The intent is to encourage all Programs to think strategically about situations where all levels of SO Indiana can do better working together, rather than separately.

100% of the revenue remains with the State or County Program when any event sponsorship is established and managed entirely by that Program.

The key principles in implementing a revenue share model are:

1. SO Indiana does better by working together than by "going it alone".
2. Working together maximizes resources for all of SO Indiana.
3. SO Indiana will always work to ensure all parties "remain whole" (i.e. nobody "loses" by bringing forward an opportunity for the greater good).

Listed below are the basic models for revenue sharing. Revenue share for any event or project outside these basic models can be adjusted based on mutual consent of the County Coordinator and CEO of SO Indiana. Shared revenue distributions will be made once financials for an event are complete.

SPECIAL EVENTS

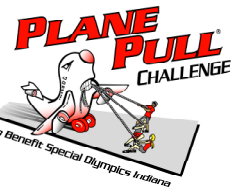
Polar Plunge	
<i>County Programs</i>	50/50 split on total dollars raised by individual plungers recruited by County Programs and registered in advance of the Plunge date.
<i>County Bonus</i>	Counties that raise their plunge goal (25% of previous year's expenses) receive 60% of total dollars raised by plungers.
<hr/>	
<i>Area Programs</i>	Budget to operate Area for the year, including medals, signs, banners.
<i>Area Bonus</i>	Based on plunge goals mutually agreed upon between the Area and the State Office, plunges that achieve their goal will result in Areas receiving new equipment.
Plane Pull	
<i>Teams</i>	50/50 split on total dollars raised by team who signifies when registering on behalf of a County Program.
Champions Together (<i>Funds raised by schools whose involvement was initiated by SO Indiana & Champions Together</i>)	
	The County Program receives 10% of the funds donated by the high school toward a Champions Together banner. County Programs are encouraged to support the school's efforts, if requested.
Third Party (<i>Organized by an outside group to benefit SO Indiana (e.g. 5K Run, Bowlathon, Fire Truck Pull)</i>)	
	If the County Program supports the fundraising event by participating in demonstration events, donor recognition, or event planning the County Program receives 10% of the amount donated.

Freezin' For A Reason



POLAR PLUNGE

in honor of
Special Olympics Indiana



SPONSORSHIPS

Knights of Columbus	
	100% returned to County Programs in the form of a discount on Summer Games entry fees for all Counties who have a Knights of Columbus Council donate (<i>excludes 4 "grandfathered" Counties</i>).
Corporate Sponsorships	
	County Program that originates a state sponsorship of \$10,000 or more receives 50% of total in first year and 10% of any annual sustaining sponsorship dollars.



STATE OFFICE FUNDRAISING PROJECTS

Accredited Area and County Programs with consolidated accounts are given the opportunity to participate in State Office fundraising projects for a portion of the proceeds generated locally. These projects include the Polar Plunge and the Plane Pull Challenge.

The Polar Plunge is a "PG-12" rated event. Children under the age of 12 are prohibited from plunging. Parents should use discretion in bringing children, who are under 12, to the event.

The Plane Pull Challenge is a "G" rated event - suitable for all ages.

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Area and County Programs are not permitted to conduct their own fundraising activities during state competitions or fundraising events. This same restriction applies to outside charities or organizations.

POLAR PLUNGE INTENT TO PARTICIPATE & PLUNGER ROSTER

For those County programs that participate, the new revenue share program will be in affect. See Page 43 for details. To register your Plunge team for the 2017 Plunge season, please complete the following steps.

Complete and submit the *Polar Plunge Intent to Participate Form* (Page 138) by Monday, January 30. The form lets the State Office know County Programs plan to participate. On this form, designate the Plunge Coordinator and estimated number of participants that recruited to be a part of the team.

Complete and submit the *Polar Plunge - Plunger Team Roster Form* (Page 139) at least two days before the plunge. It is part of the agreement that rosters represent only those new participants or those participants who have been on past rosters. Each roster member should be personally recruited, communicated with throughout the plunge season, and sent a thank-you after the event.

Questions? Contact Scott Furnish at sfurnish@soindiana.org.

FUNDRAISING FOR THE BENEFIT OF SPECIAL OLYMPICS ONLY

Fundraising events organized by the State Office, as well as by Area and County Programs, are for the benefit of Special Olympics only. Special Olympics resources (including, but not limited to, its name, logo, equipment, training materials, and supplies) should not be used to enhance other organizations fundraising, without the prior approval of the State Office.

KNIGHTS OF COLUMBUS SUMMER GAMES FUND

All funds donated by the Knights of Columbus to SO Indiana (at any level of the organization) will be transferred to the *Summer Games Fund*. The total amount in this fund as of March 31 each year will create a dollar-for-dollar discount for each Summer Games entrant. All donations must be sent to the State Office for deposit. Only County Programs participating in the Knights of Columbus sponsorship will receive a Summer Games discount.

ONLINE FUNDRAISING

A Program may not conduct electronic fundraising except through the SO Indiana website. All online fundraising is part of the Revenue-Sharing program (See Page 43).

CONTRACTUAL AGREEMENTS FOR FUNDRAISING

Area and County Programs, and their leadership, are not authorized to enter into any agreement to raise funds or solicit contributions without State Office approval through the *Event Application* (Page 192).

THIRD PARTY EVENTS:

FUNDRAISING BY OTHER ORGANIZATIONS FOR THE BENEFIT OF SPECIAL OLYMPICS

Organizations wishing to conduct fundraising on behalf of Special Olympics must first obtain the specific authority to use the name Special Olympics from the State Office.

No organization shall use the Special Olympics name or marks in association with any fundraising campaign being conducted by a professional solicitor without approval by SO Indiana President/CEO.

FUNDRAISING BOUNDARIES

The geographic boundaries of each respective Area and County Program must be honored whenever fundraising occurs through any means. At no time may a Program solicit from an out-of-state company.

UNITED WAY AFFILIATION

An Area or County Program may not participate in United Way campaigns and cannot be an affiliate or a member of a local United Way.

ACKNOWLEDGEMENT OF DONORS

While best practices in fundraising suggest that acknowledgement of donations regardless of size is important in developing a fundraising program, Area and County Programs receiving a donation of \$250 or more must, by law, provide a thank-you letter within 2-4 weeks that includes the following: 1) specific amount of contribution; 2) information about what the donation will support; and 3) this statement: "Charitable gifts to Special Olympics Indiana, Inc. are tax-deductible to the extent provided by law. No goods or services were received in consideration of this contribution." This statement can appear anywhere in the body of the letter or even at the bottom of the page, beneath your signature. NOTE: This acknowledgment statement, is not applicable to a sponsorship, as goods or services are received in consideration of the contribution. (See Donation vs. Sponsorship section on Page 42 for more information).

For documentation and recognition purposes, a copy of the letter must be included with the *Deposit Form* (Page 38), which also is required to be submitted to the State Office.

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DOCUMENTATION OF DONATED GOODS OR SERVICES

An *In-Kind Gift Receipt Form* (see Page 196) must be completed and signed by the donor of the goods or services (not by a SO Indiana employee or volunteer). All donated goods and services are to be recorded at the fair market value that is documented and provided by the donor. Fair market value, according to IRS guidelines, should be established on a measurable basis (i.e., standard rent for a facility, advertised cost of equipment, posted price for food and beverage by the vendor, etc.).

WHAT IS CONSIDERED A DONATED GOOD OR SERVICE?

An in-kind donation of goods or services will be accepted only after the appropriate SO Indiana staff approves the donation.

Programs should only accept donated goods or services that would otherwise require approved cash budget expenditures.

Items considered "in-kind contributions"

- Cost-free use of a facility
- Contributions of food for athletes
- T-shirts from a sporting goods store
- Physicians giving a free medical exam
- Use of vehicle for transportation of athletes

Items not considered "in-kind contributions"

- Physician volunteering as a timer
- Use of basketballs for a day
- Promotional key chains

These lists are not comprehensive and represent EXAMPLES only.

NOTE: Once it is determined that an in-kind contribution has been made, approval granted, and documentation received, the full value of the goods or services will be recognized as an in-kind contribution.

IN-KIND ITEMS FOR FUNDRAISING EVENTS (e.g. Items for a Silent Auction)

Donated goods or services to be auctioned for fundraising purposes are to follow the in-kind donation process. Often, the fundraising event may have separate in-kind donation forms specific to the event. This is acceptable.

DISCOUNTS

Discounts considered for in-kind donation are those granted as a result of a vendor's specific recognition and support of SO Indiana only.

Example: "SO Indiana receives a 50% discount on any order."

Example: "We'll sell you the item at our wholesale price, not regular retail."

Discounts not considered as an in-kind donation are those that result from volume purchases, or that are offered as a standard pricing package or business practice to any customer or client.

Example: "Our customers receive a 50% discount if 500 or more t-shirts are ordered."

Example: "Storage fee is \$50 a month. If you sign up for a year, one month is free."

Example: "Our packages include 20 rooms - 10% discount, 40 rooms - 20% discount."

DONATED PROFESSIONAL FEES

Professional fees considered as in-kind donations are those normally charged by a professional trained (and licensed, if applicable) in that profession for which they are providing services, but are waived by the professional service provider. Examples (this is not a comprehensive list – those services for which there is a DIRECT relationship to the profession of the donor may be considered in-kind contributions): accountant, architect, carpenter, doctor, electrician, lawyer, nurse, plumber, officially licensed referee, teacher, professional coach, and other professionals and craftsmen.

Example: "a doctor coordinating the Healthy Athletes screening area."

Example: "an attorney drafting the rental agreement contract for a venue."

Professional fees not considered for in-kind donation are those where a service is provided, but the service is NOT in direct relation to the profession of the donor.

Example: "a doctor volunteering to escort athletes at track & field."

Example: "a business manager serving lunches at the cafeteria."

LAW ENFORCEMENT TORCH RUN (LETR)

Law enforcement officers from across Indiana participate in the LETR program. Area and County Programs are encouraged to recommend officers who may be interested in raising awareness and funds to the State Office for more information and membership. Officers will be provided with the necessary forms, local Special Olympics contacts, and support through this process.

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PROTECTED CORPORATE AND ORGANIZATIONAL CONTACTS

The following is a list of businesses or organizations that are current and/or prospective SO Indiana supporters through the State Office. Area and County leadership must contact the State Office before approaching these entities for a donation so the company only receives one “knock on the door.” This list will be updated as needed and any revised version will be emailed to Area and County leadership. You are encouraged to check with the State Office before approaching support from organizations with which you do not have a previous relationship. If you have any questions, please contact Kelly Ries at kries@soindiana.org.

AAR Aircraft Services
Abate of Indiana
Abra Auto Body & Glass
Ackerman Foundation
AEP Indiana Michigan Power
Allegient
Allegion
American Family Mutual Insurance Company
Anthem Blue Cross & Blue Shield
Anthem Foundation Inc.
AVI Food Systems
Ayres Foundation, Inc.
Ayres II, LLC
Baldwin & Lyons, Inc.
Becknell Industrial
Bingham Greenebaum Doll LLP
Browning Investments, Inc.
Business Professionals of America
Butler, Fairman, & Seufert, Inc.
Capstone Benefits Group
CHA Consulting, Inc.
Central Indiana Community Foundation
Christel Dehann Family Foundation, Inc.
Citizens Energy Group
City Securities Corporation
Coca-Cola
Community Health Charities
Complete Indoor Rental and All American Tent
Controls and Data Services
CWC Commercial Warehouse & Cartage, Inc.
DEEM, LLC
Duke Energy
The Duke Energy Foundation
Depuy Products, Inc.
Emplify
Enterprise Holdings Foundation
Enterprise Leasing Company
FOP Associates
FedEx
Fifth Third Bank
Fine Promotions, Inc.
Finish Line Youth Foundation
The Finish Line, Inc.
FirstGiving
Fleschner, Stark, Tanoos, & Newlin
Fraternal Order of Eagles
Frederick Benson Trust/First Financial Bank
Froderman Foundation Inc.
GE Aviation
Geo Group Inc.
Graycor Services LLC
Hendricks Regional Health
Horizon League
Horton Holding Inc.
IAC Sports Foundation, Inc.
Indiana AMVETS Department Service Foundation, Inc.
Indiana Association of Chiefs of Police
Indiana Chemical Trust
Indiana Criminal Justice Association Inc.
Indiana Department of Correction
Indiana F.O.P. Foundation, Inc.
Indiana Golf Foundation, Inc.
Indiana High School Athletic Association (IHSAA)
Indiana Interscholastic Athletic Administrators Association
Indiana Mentor
Indiana Moose Association
Indiana Pacers
Indiana Section PGA of America
Indiana Sheriffs Association
Indiana State Police
Indiana State University
Indiana State University Foundation
Indianapolis Colts
Indianapolis Colts Foundation, Inc.
Indianapolis Indians
Indianapolis Power & Light Company
Indy Eleven
Inverse Square
IPMG
IU Health
John W. Anderson Foundation
Junior League of Indianapolis, Inc.
Just Marketing, Inc.
Knights of Columbus - Indiana State Council
KeyBank
LEL Home Services, LLC
Lids Foundation, Inc.
Lightbound
Lilly Endowment, Inc.
Lucas Oil Products, Inc.
Lumina Foundation
MHS - Managed Health Services
MicroVote
Mobi Wireless Management, LLC
Moose Charities, Inc.
Nicholas H. Noyes Jr. Memorial Foundation
Ohio Mills, Inc.
OmniSource
Orchard Software
Pacers Sports & Entertainment
PEN Products
Pepsico
Performance Marketing Group
Randle Family Foundation
Roche Diagnostics
Rolls-Royce
Rose-Hulman Institute of Technology
Shrewsbury & Associates LLC
SIA Foundation, Inc.
Sign*A*Rama, Inc.
Subaru of Indiana Automotive, Inc.
Sun King Brewing Company LLC
Teachers Credit Union
Terre Haute Convention & Visitors Bureau
Texas Roadhouse
Toyota Motor Manufacturing of Indiana
Union Hospital Inc.
University of Indianapolis
Vectren Corporation
Vectren Foundation, Inc.
Wal-Mart Foundation
Walker Information
Whiskey River BBQ Inc.
Wise Guys Terre Haute
Zaxby's