



ASSESSING A NONPROFIT'S

FUND DEVELOPMENT

A REPORT PREPARED FOR
COMUNIDAD MATERNA EN UTAH

College of Social & Behavioral Science
Master of Public Administration

PADMN 6570
Management of Nonprofit Organizations
Dr. Jesus N. Valero

MAY
2019
mpa.utah.edu

A Fund Development Plan for Comunidad Materna en Utah:

Best Practices and Recommendations

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PADMN 6570-001

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Executive Summary

“Each time a baby is born, so is a family.” ~ Anonymous

Comunidad Materna en Utah (CMU) is a new nonprofit organization focused on providing culturally sensitive education and support to Utah’s Spanish-speaking community during pregnancy, childbirth, early postpartum and breastfeeding. Research into Utah’s healthcare community shows that there is a gap in services for the state’s Spanish-speaking population concerning childbirth. A thorough literature review reveals research on fund development for organizations such as CMU, including branding, content marketing, gifts in-kind, and online fundraising. This report details best fund development practices and makes recommendations specific to CMU as it launches its services to Utah’s Spanish-speaking community. Future work will need to include ongoing fund development efforts as CMU grows its organization.

A Fund Development Plan for Comunidad Materna en Utah:

Best Practices and Recommendations

Comunidad Materna en Utah (CMU) is an organization with a mission to raise awareness and educate Hispanic Spanish-speaking women and their families about prenatal, childbirth and postpartum healthcare options. The founders of CMU realized there are many barriers to health care for Spanish-speaking women including lack of access, ability to pay, and language and cultural differences. Through CMU, gaps in services will be filled and Hispanic women will be empowered to define their individual birthing experience, whether in a traditional hospital or a home setting. In doing so, Hispanic mothers and families are better prepared to navigate the healthcare system and to advocate for their individual patient rights.

As a new organization, CMU needs to raise funds for a website, brochures and other printed materials, supplies for teaching classes and additional training for board members. A key component of any organization's ability to raise funds is its ability to get its core message across to key stakeholders. Organizations do that through knowing what their core message is, staying on message (on brand), telling compelling stories that capture the hearts of their audience and using consistent branding across all platforms.

The fund development team researched the literature on branding, storytelling, content marketing, online fundraising, including email, crowdsourcing and Facebook campaigns as well as more traditional fundraising like postal mail, grant writing, in-kind donations, corporate sponsorships and events. We reviewed the best industry practices and have focused our recommendations for CMU on fund development ideas for a fledgling organization.

Additionally, our team created branding guidelines for CMU, including a logo, brand colors and brand fonts and has used that branding to create a website and Instagram channel. The branding can also be used on the CMU Facebook page. The website can be found at <https://www.cmutah.org>.

Research Design

We began by creating a robust list of non-profit organizations with similar missions and objectives in states that have a high demand for alternative birth options and prenatal resources. Beyond Utah, the states we focused our research on were Oregon, Washington, Florida, Texas, and New York. We gathered the operating budget, revenue sources, mission statements, donor networks, services provided and website examples of thirty-two organizations to help glean, illustrate and brainstorm best practices that can be applicable and transformational for CMU. In addition to the organizational data collection, we reviewed over forty articles, books, and reports to provide CMU with current and best practices related to fund development, specifically: fundraising, branding, content marketing, website design, revenue diversification, storytelling, social media, in-kind donations, donor relations and grant writing. After reviewing the information gathered, team members with a combined experience of thirty years in nonprofit management, provided best practices utilizing research from the organizational data, literature, and professional experiences.

Literature Review

Charitable Giving in the United States

An organization's survival is directly tied to a healthy steady stream of revenue and its ability to generate funds accordingly. For nonprofits, a significant portion of funds comes from individual giving. In 2017, charitable giving in the United States surged to an all-time high of \$410.02 billion dollars with individual giving—not foundation or corporate giving—making up an overwhelming 70% of all donations received (Giving USA, 2018). The top three causes Americans gave to were religious organizations, nonprofits that helped the poor, or nonprofits supporting children who were orphaned, disabled, or seriously ill (Charities Aid Foundation, 2018). According to the National Center for Charitable Statistics, there are 1.56 million nonprofits registered with the IRS (NCCS, 2019); with over 7,800 registered in the state of Utah alone (Independent Sector, 2016).

There are four general reasons people donate to fundraising campaigns:

- Participation: They want to be part of something larger than themselves
- People: They believe in the people running the campaign and want to help.
- Purpose: They believe in the campaign goals.
- Perk: They want some sort of reward for their contribution (intrinsic or extrinsic).

While all campaigns and donors are unique, successful fundraising campaigns incorporate some level of all four of these reasons.

Revenue Diversification

For nonprofit organizations, consistent and predictable revenue streams play an integral role in furthering the organization's capacity building, delivery of quality services, and ability to accomplish their mission. Research has found that in order to achieve sustainable finances, revenue diversification is essential. Beyond charitable donations, nonprofits can also generate funds through grants, contracting out their services with government entities, and charging for services. Studies have shown that nonprofits with a range of diversification in their revenue portfolio have increased stability and lower volatility levels in their overall financial health (Carroll & Stater, 2009). With over 1.5 million nonprofit organizations in the United States, competition for charitable giving is a reality many nonprofits face and revenue diversification is a basic necessity (McKeever, 2019) (Salamon, 2002).

Becoming a Fundraising Leader

One of the greatest skill sets that will determine nonprofit fundraising success is their ability to nurture and develop relationships. This is critical for the entire nonprofit team to understand—from the executive director to the part-time volunteer. Many nonprofit organizations face preliminary roadblocks to fundraising. For example, the fear of asking for money, the fear of making a mistake when meeting with a donor, navigating complexities of fundraising, the assumption that donors will not fund overhead costs.

In order to begin to develop a strategic and integrated full-scale development approach, best practices indicate that a nonprofit's leadership should implement 1) the basics of time

management and scheduling that prioritizes development meetings; 2) an organization-wide leadership led understanding of the connection between fundraising efforts, the mission, and performance; 3) a development strategy tailored to the specific strengths and needs of the organization; and 4) a measurement for calculating returns on investment for programs and development efforts. (Pagnoni, 2014).

Some research breaks development giving down into three categories: planned, capital, and annual. This can be beneficial in understanding the levels of donor giving and the tools that can be used to access them (Pagnoni, 2014). See giving pyramid diagram below:

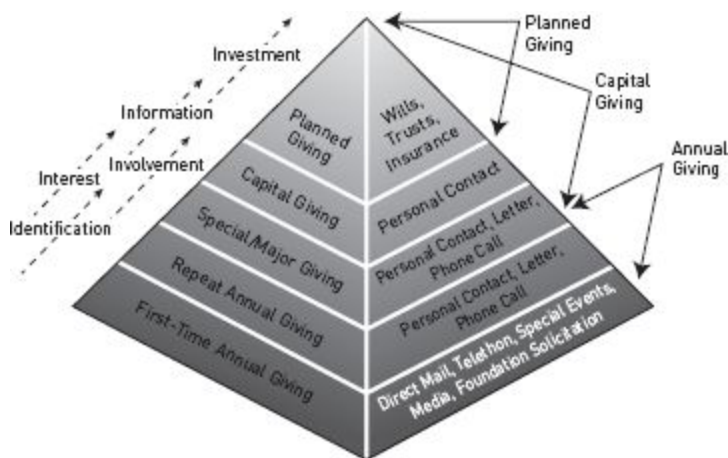


Figure 4-1 Pagnoni, L. A. & Solomon, M. (2014). The nonprofit fundraising solution: powerful revenue strategies to take you to the next level. New York: AMACOM, American Management Association, Chapter 4.

The included best practices section goes into greater detail with professional recommendations on how to create a development plan, strategy questions related to fundraising, and resources for gaging the giving potential of a donor.

Branding

An organization's brand has increasingly become an important asset for a nonprofit organization. For the sake of clarity and consistency, this review will use the Liu, Chapleo, Ko, & Ngugi (2013) definition of nonprofit branding, “defined as a name, term, design, symbol, or any other feature that identifies one organization from another.” The purpose of branding is multifold. Branding can be used as a form of communication, logo recognition, client retention and/or recruitment, or organization differentiation (Liu et. al, 2013). To gain a better understanding of the purpose and execution of branding we will go into more detail on the importance and application.

In the realm of organization fundraising, a strong brand is linked to an increase in fund revenue and creates a closer relationship with donors. A strong brand also shows current and potential donors that you have a specific, concise message that requires action, which builds trust and legitimacy (Brooks, 2014). Not only does this appease funders, but it gives clients the idea that the organization is professional and capable of providing services.

Branding should not be approached from a commercial perspective but from a giving perspective. Brooks (2014) posits that a brand cannot be created to suit the designer’s appetite or preference, but to appease the audience for whom the brand is directed. To argue this further he wrote, “It doesn’t matter how well your brand platform is built if it’s designed for people who aren’t ready to climb up onto it with you (Brooks, 2014).” An example of this is a nonprofit that primarily targets low income youth, but publishes all of their brand marketing materials on social media targeted toward young adults. This produces multiple issues such as an incorrect target audience on an inappropriate marketing platform.

There are multiple applied branding theories for nonprofits that consist of different levels of effort and complexity. Examples of these theories are implementation of Information and Communications Technologies (ICT), the focus of nonprofit executives' personal branding, brand strategy co-creation, and generational information sharing (Nolan, 2015, Vallaster & Wallpach, 2018). There are two general practices of branding to focus on for the basics of brand application: internal and external.

Internal branding has a focus on buy-in from the inside out (Liu et al., 2013). This is important because if the employees do not believe in the brand, customers will more likely have negative experiences with the organization. An example of internal branding are charismatic leadership where employees seek to follow the beliefs of their leaders (Morhart, Herzog, & Tomczak, 2009). Since internal branding focuses on leadership and organizational culture, it should be the focus of the Executive Director and Board Members to stay knowledgeable and hire with these traits in mind.

External branding is the more commonly thought of method which employs marketing techniques to speak to an audience or client base (Liu et al., 2013). Examples of external branding are social media campaigns, websites, billboards, PSAs, events, and pamphlets. External branding is more than just good leadership, it includes team members who are on the same page, focus groups for effectiveness, brand data tracking, and collaborative partnerships. The execution of external branding should be the focus of team members and partners.

To better understand how to use each of these methods, please refer to the "Branding Best Practice" section of this paper. To gain specific content insight, please refer to the "Storytelling and Content Marketing" section of this paper.

Branding as it Relates to Giving

In a review of charitable brands and what motivates giving behavior for nonprofits—particularly in their literature and donation materials—research has shown that traits that can be associated with tradition, service, voice and emotional engagement can be linked back to individual giving behavior (Sargeant, Ford, Hudson, 2008). In the last decade or so, more research has been developed on the impact a nonprofit’s brand and the role branding has on an organization’s ability to fundraise. Studies have shown that a well-established brand can develop trust within an organization’s donor community (Stride, 2006), communicate an organization’s values and generate donor engagement and interest (Stride & Lee, 2007) (Hankinson & Rochester, 2005), while also reducing concern or distrust that might inhibit someone from donating over a perceived risk (Chiagouris, 2006).

Storytelling

“We are a culture built on storytelling. It is essential to the human experience” (Narain, 2013). Nonprofit organizations rely heavily on donors and volunteers to continue to do their work. One powerful way to engage and inspire potential and current donors and volunteers is through the use of storytelling. “All great stories are about survival – either physical, emotional, relational or spiritual,” says Donald Miller. “A story about anything else won’t work to captivate an audience” (Miller, 2017).

In “The Generosity Network,” authors Jennifer McCrea et al emphasize repeatedly that the goal for nonprofit fundraising should be *transformational*, not simply *transactional* and that fundraisers should become expert storytellers (McCrea, 2013). Relationships are key in the

nonprofit world (Burnett, 2006) and multiple articles post point out the types of stories nonprofits should be telling (Campbell, 2014, Chase, 2015, Lee, 2016) to engage their audiences. Nonprofit organizations can benefit from using the seven elements of great storytelling to clarify their message because “if you confuse, you lose” (Miller, 2017). Those seven elements are:

1. A character
2. Has a problem
3. Meets a guide
4. Who gives them a plan
5. And calls them to action
6. That helps them avoid failure
7. And ends in success (Miller, 2017).

Stories engage nonprofit supporters in ways that facts and figures do not. One communication director shared with Kivi Miller that her newsletters used to be filled with statistics, summarizing the organizations work. However, she decided to switch to telling good stories to demonstrate how her nonprofit was using the funds that had been donated, share a forward-looking vision and thank their supporters. The result was an increase in donations, including a large donor who told them that their newsletter was what caught her attention. “Most of what she read were boring facts and program details,” she said. Instead, this organization “had a story that touched her heart” and laid out the vision for what they were doing to help (Miller, 2013). As nonprofit organizations “lead with a story” (Smith, 2012), focus on great content (Pulizzi, 2014 & 2016) and engage on social media, they often see increased growth across many areas, including fundraising (M+R, 2017).

Content Marketing

Content marketing is more than just another name for the way nonprofits communicate. It is a different way of thinking, not only in the *how* one communicates, but the *why* and *how* of the relationship the nonprofit is building with its community. What's different, says Kivi Leroux Miller, author of *Content Marketing for Nonprofits*, is that "instead of pushing ... content in front of people, we want to use the content we create to pull them to us, attracting them to our cause, rather than interrupting them with it" (Miller, 2013).

Nonprofits (and other organizations as well) need to create and share content that is relevant and valuable to people outside of the organization – its "participants, supporters and influencers." Sometimes called "inbound marketing," the content marketing is such that it attracts people to the message and organization. In other words, people come looking for you because their interest is piqued.

In today's media and communication environment, nonprofits also need to incorporate integrated, or multichannel marketing. No single communication channel is sufficient to reach all audiences or convey all messages, nor is one message sufficient to convey everything about a nonprofit. Integrated marketing can be summed up in the following way: It is "all about building brands through consistent messaging, across all communication channels and touching consumers wherever they are in ways most meaningful to them individually" (Wilson & Ogden, 2015).

Ongoing "brand journalism," or the stories your organization is going to tell to remain "on brand" is needed. Staying on brand through the use of smaller stories which are taken together over time, show the organization's interests, values and priorities. Those stories can include

“behind-the-scenes” looks at the organization and its people, the people being served, the volunteers who are serving, the scope of the problems the organization is addressing, people who support the organization and the way the organization’s supporters fit into a larger story. The bottom line is engaging content that pulls people in and inspires them to take action.

Producing relevant content, with a plan, will help nonprofit organization meet their goals of increased engagement and support. According to Kivi Miller, there are six ways to make a nonprofit’s message more relevant. Those are to make the message rewarding, realistic, real time, responsive, revealing and refreshing (Miller, 2013). If a message can have at least two of the six, their chances of being relevant are significantly improved.

Online Fundraising

Content marketing, of course, includes more than just content creation. It also includes distribution. One of the most powerful ways to distribute that content is via social media. The nonprofit needs to know who their audience is and where they “hang out” on social media and when so the organization can choose the right platforms (Hayden, 2012, Saxton, 2014).

Using pictures, video, graphics and other visual content to help tell a story is important for nonprofits wanting to create an emotional experience (Koshy, 2017, Walter, 2014). Understanding how, why, where and when people are interacting with social media, especially nonprofits, will help in planning an editorial calendar (Kapko, 2014, Walters, 2017). Ensuring that the nonprofit’s posts stay within the “Three A’s of nonprofit social media engagement” and/or the “Social Media rule of thirds” increases the effectiveness of a social media strategy (Milbrath, 2015, Shattuck, 2014).

The Three A's of nonprofit social media engagement are:

- Appreciation (1/3 of the posts focus on donors, staff, volunteers and vendors)
- Advocacy (1/3 of the posts focus on the mission of the nonprofit)
- Appeals (1/3 of the posts can ask for donations)

The Social Media rule of thirds is as follows:

- 1/3 of your social content promotes your business, converts readers, and generates profit.
- 1/3 of your social content should surface and share ideas and stories from thought leaders in your industry or like-minded businesses.
- 1/3 of your social content should be based on personal interactions and build your personal brand (Milbrath, 2015)

There are three areas this report will focus on specifically when it comes to online fundraising:

the use of email, crowdsourcing and Facebook.

Email fundraising.

Email fundraising is one of the most consistent ways for a nonprofit organization to raise funds and is significantly more effective than social media (McKinsey, 2014). Each nonprofit should begin collecting email addresses from the very inception of the organization. They will then use those emails to share timely and interesting information with their audience and one-third of the time, they will use those emails for fund development. If the emails sent from the organization are only requests for money, email subscribers will soon tune out or unsubscribe, so it is important to focus on sharing stories and images that create an emotional connection.

Crowdfunding.

Crowdfunding refers to any effort to raise money with donations from many people. Crowdfunding for all causes is expected to become a \$96 billion dollar industry by 2025 (Noyes, 2014). Nonprofits are increasingly turning to crowdfunding as a way to raise interest and funds for their organization. Nonprofit organizations have used crowdfunding for hurricane relief, to fight malaria in Africa, open schools in Afghanistan and to fight Parkinson's disease. There are also benefits beyond just raising money. Crowdfunding helps nonprofits to connect with and communicate to their donors directly. They can describe the impact of their donation and each new donor helps leverage support from a broader audience. Successful crowdfunding can also be used to show foundations and corporations that there is support for the nonprofit's mission when asking for larger grants.

Crowdfunding campaigns are set up on a platform like Fundly or GoFundMe, or literally dozens of other options. Five key questions to keep in mind are as follows:

- Who does the platform serve? There are many different structures to the various platforms. Organizations can read the platform mission statements and look at existing projects to figure out the best fit for their organization.
- What fees does the platform charge? One-time? On-going? Per transaction?
- What benefits and features come with the platform? Customer support? Social media integration? How are the funds dispersed? Do you have to meet your goal to get any funds?
- What type of promotion does that platform do for projects?

- What do other people say about the platform? Existing users? Charity Navigator? The Better Business Bureau?

Creativity, innovation and thinking “outside the box” often lead to successful campaigns.

However, all fundraising efforts work best when ideas are tried, feedback is collected and changes are made, as needed.

Facebook

With over 2.32 billion monthly active users (Top 20 Facebook Statistics, 2019), social media giant Facebook has made raising money for nonprofits relatively easy. They do not charge fees for fundraisers benefiting nonprofits and they no longer charge for personal fundraisers. Nonprofit Facebook pages can add a donate button that allows donors to give directly to their page posts, page header and if desired, live video feeds. Supporters can set up their own fundraisers for a nonprofit and ask their Facebook friends to support the cause they care about. One way supporters do this is to create a “birthday” campaign, asking for donations to a specific nonprofit cause on or around their birthday.

Before beginning a Facebook fundraising campaign, it is important for a nonprofit to consider how Facebook fits into their overall strategy. They need to know where their intended audience is on social media, what level of trust their audience has in Facebook (or other social media platforms) and whether to allow donors to give directly on Facebook or to redirect them to donate via the nonprofit’s website.

Foundations

Nonprofits utilize foundations to secure needed funding. “Foundations are non profit, [non governmental] organizations that promote charitable giving and other public purposes usually by giving grants of money to nonprofit organizations, qualified individuals and other entities.” (Boris, 2016) Grant writing takes time, valuable resources, and often proposals are denied. When funding is allocated, the money is often restricted for very specific use. When building a funding strategy, it is important for nonprofits to keep in mind the relative impact of foundation funding to the sector. In 2011, individuals were responsible for 73% of nonprofit funding as compared to 14% for foundations. (McElrath, 2013) Foundations should be approached but other funding avenues should not be neglected.

Nonprofits will have the most luck with foundations where they can create a relationship. Foundations have to be nurtured through persistent effort (Foundation Center, 2005). Managers should see these relationships as a strategic investment and send funders a brief email inquiry, call the foundation and speak about the proposal idea and invite the funder to the organization for a site visit. (McElrath, 2013) Once the proposal has been funded, managers should continue to keep the funder up to date with information about project implementation.

Most foundations require nonprofits to submit a grant requesting funding. Nonprofits should remember that grant writing is only one step in the complicated process of securing foundation funding. Most grants require documentation that summarize the organization’s financial stability and overall wellbeing. Before applying to foundations, nonprofits should ensure they have a solid mission statement, accurate financial information, and a plan for

assessing their impact. A proposal is only as good as the program that its explaining. (Foundation Center, 2005) Before applying for a grant, the organization should ask themselves these five question to ensure they are ready to apply to foundations:

- “Are the organization’s mission, purpose and goals well established? Is there a strategic plan or operating plan in place?”
- “Does the organization have a solid financial procedure and system in place? Does it have the ability to successfully track, monitor and report on how it expends restricted and unrestricted funds?”
- “Does the organization have staff in place to deliver on stated goals and objectives?”
- “Can organization meet the requirements that come with grant funding?”
- “Does the organization have access to and understanding of technology?” (McElrath, 2013)

Once the nonprofit is in good financial shape with a solid proposal idea, and a relationship is nurtured with the foundation, the grant writing process can begin. As the grant writer begins the process, they should consider why the nonprofit is the best to offer the program, state the potential overlap with the funder’s priorities, assess perceived weaknesses, and ensure an accurate budget is in place (Foundation Center, 2005). While there is no secret to winning a grant proposal, there are agreed upon keys to success. The grant should document an unmet community need, develop a clear plan to meet that need, and the proposal should be clear and concise (McElrath, 2013). It is helpful for the grant writer to picture the reader as “friendly and fairly educated person” who hasn’t been around the organization (McElrath 2013). The proposal

itself must use compelling facts and compelling stories, follow the grant guidelines, and avoid jargon. (McElrath, 2013)

There are foundations looking to create a more positive experience for nonprofits, emphasizing relationships of trust. This “trust based” philanthropy, the giving of unrestricted funds, stands in contrast to “suspicion based,” or the gifts of restricted funds. (Nonprofit Quarterly, 2019). Nonprofits choose how to best use resources and the foundation supports with unrestricted funding. “Unrestricted funding also kindles the freedom to learn, adapt, and take risks.” (Nonprofit Quarterly, 2019). While this trust-based philanthropy is a welcome change in nonprofit funding, most grants are still restricted. Nonprofits may feel pressured to change programs to align with what they believe the foundation will fund. “Throughout the history of nonprofits, major changes in size, direction and strategy (and even new names and purposes) are more commonly due to shifts in revenue than to changed interest.” (Pratt, 2016) Complying with these conditions takes time and resources of the managers and board. (Pratt, 2016).

There are still many unanswered questions when it comes to grant writing and approaching foundations. More studies should look at the impact on nonprofits and their programs from restricted versus unrestricted funds. Nonprofits like the freedom of unrestricted funds, but does it lead to more efficient programming? While there are many helpful suggestions for completing proposals, data should be gathered to discover what elements actually lead to winning the grant.

Gifts In-Kind and Cross Sector Partnerships

A gift in-kind, also called in-kind donation, is a donation that is non-monetary. For example, if a company provided a good, service, or cash equivalency this would be an in-kind donation (Rotary International, n.d.; GrantSpace, n.d.). The literature on in-kind donations and nonprofits focus on the potential negative consequences of partnering with for-profit companies. Particularly, discussing whether partnering with for-profit entities benefits the for-profit entity or negatively affects the image of the nonprofit (Ellen, Mohr, & Webb, 2000; Kim, Oh, & Thorson, 2012). Also, the literature discusses a trend in nonprofits incorrectly accounting for their in-kind donations and receiving unhelpful donations. Both concerns have practical implications for nonprofits seeking gifts in-kind from for-profit companies.

Cause-based marketing, where a for-profit company publicly supports a nonprofit to improve the perception of their brand, is a common practice on social media. In fact, one study found that 93% of for-profit executives in the United States use this marketing technique to deepen their relationship with consumers (Ellen, Mohr, & Webb, 2000). This marketing technique is a winning strategy for the for-profit entity because as much 83% of consumers perceive a company more positively if they support a cause the consumer cares about (Ellen, Mohr, & Webb, 2000). Another study by Kim, Oh, and Thorson studies the effects of for-profit contribution to nonprofits that is covered on the news and its reception by college students and adult community members (Kim, Oh, & Thorson, 2012). The study found that a for-profit company's marketing is met with suspicion (Kim, Oh, & Thorson, 2012). However, a for-profit company's contribution to a nonprofit is seen positively for both the for-profit and nonprofit

entities (Kim, Oh, & Thorson, 2012). The partnership for donations between a for-profit company and nonprofit can be mutually beneficial. Nonprofits can leverage the possible marketing benefit to for-profit companies to further their mission.

The acceptance of gifts-in kind can cause legal liability if not accounted for properly and cause a burden if they are not thoughtful in what gifts they accept. Nonprofits need to be sure to keep proper records, keep the record for a proper amount of time, be careful to respect privacy ((Brenner, 2013; Internal Revenue Service, 2018). Also, nonprofits need to be aware that not all donations are truly gifts. There have been problems in the sector where for-profit companies advertise their large contribution and either mislead the nonprofit concerning the nature of the donation or provide a donation that is unhelpful to the nonprofit's mission (Ferguson, Jacqueline, Pamela Hurd-Knief, and Marlene McGuirt, 1998).

Review of Best Practices

Financial Structure Models

Our team compiled a list of other organizations from Utah, Texas, Washington and Oregon with similar missions to CMU's mission. We looked for nonprofits that provided both support during pregnancy and alternative birthing support including doula and midwife services. We researched their websites and available 990's to analyze budgets and sources of funding. We choose to look at Oregon and Washington because of the supportive culture there to alternative birth options. We looked to see what similar organizations existed in Utah and also in Texas because they have a similar political climate and Mayra mentioned that she would like to model CMU's programming after a nonprofit there.

Nonprofit budgets range from \$5000 for Giving Austin Labor Support, an all-volunteer birthing support staff for women in prison in Texas, to almost \$3 million for Step by Step in Washington that provides full service operations. Its mission statement is to transform the lives of at-risk pregnant women, so they will deliver a healthy baby, embrace positive parenting, and establish a safe home. They do this through a comprehensive approach, meeting all the short-term and long term needs of mothers and their babies. This wide range of budgets demonstrates that needs can be met and effective operations performed at differing funding levels.

Most of the Utah organizations that offered doula services were not organized as nonprofit entities. The Utah Doula association is an association that collects membership dues that help pay for doula services for the underprivileged, targeting those with high risk for maternal mental health issues. Utah Doulas and Company charges fees for services providing both doula services and prenatal and postpartum support. The University of Utah provides volunteer doulas to those in need. While most nonprofits offer free services and the businesses offered fee-for services, there were some entities that offered reduced fees based on need.

Foundations and Corporate Sponsorship

We also used the data from these organizations to come up with a list of Utah foundations that CMU should approach for support. An organization in Park City, the People's Health Clinic, is a nonprofit entity with a mission similar, but more encompassing than CMU's: "People's Health Clinic is a volunteer driven nonprofit organization dedicated to providing no-cost quality care to the uninsured residents of Summit and Wasatch Counties in Utah." While they provide health care in addition to maternal health care, they target a similar population that CMU is

trying to reach. CMU should definitely consider the foundations that donate to PHC. The listed donors include:

- LDS Foundation
- Utah Department of Health
- Marriott Daughters Foundation
- United Way
- Sorenson Legacy Foundation
- Rotary International
- Intermountain Health Care
- Million Hearts
- Park City Foundation
- Dolores Eccles
- Mariner Eccles
- Rocky Mountain Power

There are only a few nonprofits in Utah dedicated to Latino health, so in order to find possible funding sources for CMU we broadened our search to include organizations that serve the hispanic community more broadly. The mission of Comunidades Unidas is to empower Latinos to recognize and achieve their own potential and be a positive force for change in the larger community. They have a similar goal to CMU: to build healthy and united families. They do this by providing preventive health, literacy and advocacy training. They receive funding from a number of Utah Foundations including:

- The Salt Lake County Health Department

- Sorenson Legacy Foundation
- The LDS Foundation
- Union Pacific Foundation
- Lawrence T. and Janet T. Dee Foundation
- Community Foundation of Utah
- Cambia Health Foundation
- Kennecott
- American Express
- AARP
- Intermountain Health Care
- Utah Department of Health

We have compiled a list of foundations that we think align best with CMU's mission and with whom we believe CMU will have the most success in Appendix L. CMU should consider writing a proposal to these foundations in the near future.

Branding

As mentioned in the literature review, there are two general areas of branding that an organization should focus on when they are building a brand: internal and external. In order to succeed there are best practices that should be followed. Some of these practices incorporate both internal and external techniques combined, while others are exclusively internal or external.

The first best practice has to do with consistency. A nonprofit could produce large amounts external branding, but if there is no consistency in format, colors, logos, or verbiage, the

impact of these efforts will be hit or miss and very potentially confuse the intended audience. To use the best practices of external branding an organization must start internally. The first physical branding best practice is an internal exercise; to produce a brand book that is provided to all designers, partners, and employees. This brand book should include, at a minimum, a logo, a reversed (white) logo, the primary brand colors with color IDs, and two to five fonts. If fonts have to be purchased, font files should always be provided alongside the brand book.

Another best practice is to understand the proper timing of branding efforts. If a nonprofit has a cohesive brand, but does not see any return on the external brand efforts, the issue could possibly be within the brand basics itself. A rebrand is a large effort that has substantial costs, and a need must be present. There are a few times you do not want to rebrand, even if you are not seeing immediate returns. If you are in a state of growth, a brand revamp could bring that to a halt. Do not try and fix what is not broken (Brooks, 2014). If a revamp is necessary, a nonprofit would be wise to partner with a creative firm to help them establish an initial brand strategy. Many creative firms are happy to do pro bono or discounted work for nonprofits if one just asks.

The last best practice basic is the role of executive leadership. When executive leadership is trained to promote internal branding it becomes ingrained in the team to be aware of branding opportunities as well as blunders. A brand aware executive takes responsibility for the image of the organization to the public and to the board. If an executive does not have brand training there are great resources available to assist them such as Skill Share, a database of training videos for numerous topics surrounding personal and organizational branding. Another aspect of executive leadership brand awareness is an executive's personal brand. With the rise of social media comes personal branding, intentional or not, as you post, share, and comment, you are building a

personal brand. There is a growing emphasis on the importance of executive's personal brand and that it not only reflects the mission and values of the organization, but is used to promote those important topics as well.

Other best practices for CMU to look into with branding are posting to social media regularly, creating verbiage and messaging that aligns with mission and values, and collaborative branding opportunities such as running a campaign with a sponsor or supporter with a large following.

Storytelling

Nonprofit storytelling is how a nonprofit engages the hearts, minds and pocketbooks of its supporters. Best practices for storytelling and content marketing focus on the nonprofit's intended audience, not on the nonprofit. Nonprofits will be ahead of the game if they remember that it's not about them. It's also important to keep the stories simple and engaging. Maya Angelou once said "People will forget what you said, people will forget what you did, but people will never forget how you made them feel." As referenced in the literature review section, the nonprofit should always try to make their audience the hero of the story.

Online Fundraising

Email fundraising.

Email is still the best way to acquire new donors. Best practices in email fundraising include sharing lessons learned by nonprofits or their clients. The best emails also feel personal. Nothing says "I don't matter" to a client than an email that says "Dear {FirstName}."

When writing the email, best practices suggest a brief message that is easy for people to scan and a compelling subject line are the most effective. Additional suggestions include putting the most important information at the top and using white space, headers and visually appealing images that are small enough in size to load quickly. Nonprofits should not hesitate to issue a “call to action” and ask their email subscribers to donate. Integration with the nonprofit website will increase effectiveness and nonprofits that make it clear where the donations will be used are more successful than those nonprofits that make a generic ask. Nonprofit fundraising appeals can be tied to the impact of specific donations, including sharing client stories. It is also important for nonprofits to remember that consistency is important. Many eventual donors do not donate the first time they are asked. Slow and steady wins the race.

Crowdfunding.

Crowdfunding done well can give a significant boost to a nonprofit’s profile and credibility. Everyone likes to be on a winning team and nonprofit donors are no exception. They are more likely to donate to a project that looks successful, so it is important to have some early wins for any fundraising campaign. Best practices mean that the nonprofit organization will lay the groundwork for a campaign at least a couple of weeks before the campaign begins by asking for their donations and their amplifying of the campaign via social sharing once the campaign has reached the 30% funded mark. By setting a realistic goal and aiming to hit that first 30% within the first 48 hours builds momentum.

Nonprofit organizations that employ best practices in fundraising use amplification to grow their donor base. Having a current donor launch a crowdfunding campaign can be remarkably effective as they share their personal stories of why they believe in the mission of the

organization and ask their friends and family to donate. Finally, as with all fundraising efforts, following up with a “thank you” is crucial.

Facebook

There are more than 1 million nonprofit organizations in 19 countries that can receive donations via Facebook fundraisers and the total amount donated has topped \$1 billion.

Nonprofits who have an audience on Facebook can effectively use this platform to increase and diversify their revenue stream. One example of a best practice is for a nonprofit organization to participate in #GivingTuesday, the Tuesday after Thanksgiving.

Additional best practices include:

- Having a Facebook strategy. Simply putting out a fundraising campaign on a Facebook page that is rarely or never used will not be successful. Become a “content guru” and post on a regular schedule.
- Post visual content like photos, GIFs, quote images, short videos with captions and infographics.
- Be generous in your use of video. Upload content directly to Facebook to have it prioritized in viewer’s timelines, use captions (85% of Facebook users watch videos with the sound off) and keep them short.
- Engage with your audience regularly.

In-kind donations

Nonprofits should consider the costs and benefits of accepting gifts in-kind. Some gifts such as a venue for an event seems like an obvious benefit. However, gifts may be more

burdensome than they are helpful. For example, a gift that is too hard to liquidate or manage, such as the gift of real estate without a clean title. Other gifts may require more consideration to determine if it is in the organization's best interest to accept. For example, such as the offer of marketing services from a person that is difficult to interact with and is demanding of volunteers and staff. Sometimes a gift may not be bad but a monetary gift may be a more cost-effective avenue due to arrangements the nonprofit has with vendors (Rotary International, n.d.). A nonprofit should be prepared to carefully consider if accepting a gift is in their best interest.

A gift acceptance procedure and policy is a basic necessity. One reason, is that not all gifts are beneficial for nonprofits and may actually be a burden. It can also help in donor relations. If a donor comes with an offer of a gift that is unhelpful a policy in place will assist staff at the front line explain why a gift needs to go through a procedure and relieve them from a possibly awkward situation (National Council of Nonprofits, 2015). Additionally, a gift acceptance policy should be developed because the IRS Form 990 asks whether a nonprofit has a "gift acceptance policy" (National Council of Nonprofits, 2015). Additionally, nonprofits that respond "Yes" in the IRS form 990 need to complete Schedule M and report any in-kind donations (National Council of Nonprofits, 2015).

Factors to consider in deciding to accept an in-kind donation: does it fit the needs of the beneficiary? Is it of greater value than a monetary donation? (Rotary International, n.d.) Does the gift need to be liquidated and how difficult would it be to liquidate it? Would accepting the gift from this donor compromise the mission of the nonprofit? Are there any restrictions on the gift that make it more burdensome than helpful? Are there any gifts you anticipate being offered but are unable or unwilling to accept? If so, it may help for transparency and efficiency to make

such a policy publically available. Consider referencing and including content from the Donor's Bill of rights. The Donor's Bill of Rights is not binding but is a best practice created by the Association of Fundraising Professionals (AFP), the Association for Healthcare Philanthropy (AHP), the Council for Advancement and Support of Education (CASE), and the Giving Institute: Leading Consultants to Nonprofits (Association of Fundraising Professionals, n.d.). It has been endorsed by numerous organizations. (AFP). See Appendix N for a copy of the Donor's Bill of Rights.

Gift of office space

An in-kind gift of office space or land would be a transformational capacity building donation. However, there are multiple considerations when accepting a real property as a gift in-kind. Some considerations include whether the property is an environmental risk, a marketability risk, is the title clean, or has holding costs (Planned Giving Design Center, 2016). Also, if an office space is shared or the complete building is donated matters for the person donating and their tax benefits (Monica Sanders, n.d.). The IRS treats partial donations of space and providing an entire office space differently (Monica Sanders, n.d.). If a nonprofit wishes to pursue a donation of office space it should do research to identify its needs and seek out possible donors. If the nonprofit successfully secures a donation of space they should consult a tax professional and assure they fulfill their reporting duties for such a gift (Internal Revenue Service, 2018).

Soliciting gifts in-kind

As with seeking other types of support, proper storytelling, branding, communication, and relationship building is key to seeking gifts in-kind. If a nonprofit is seeking to build

relationships with for profit companies they can look at a company website and search for keywords such as “community support” or “corporate social responsibility” or “grants.” Also, local chambers of commerce can be a great starting point for networking and relationship building. For profit companies want to be associated with nonprofits. It can be good for their image and also provide positive exposure. Nonprofits should leverage this motivation for a “win win” partnership.

Professional Recommendations

Branding Recommendations

CMU is in the perfect phase of development and growth to think about branding and design. Since it is transitioning from a small LLC to a nonprofit, there is room to take a look at the goals of the organization and brand according to those goals. There are three main recommendations for CMU to execute in the near future: redesign, brand staples, and a brand launch.

Redesign.

The redesign envelopes all the aspects that go into a brand, with colors and logos to start. In the color pallete it is recommended that CMU stick with its soft purple as a staple and add soft pinks and greens to accent the main brand color. This recommendation comes from a perspective of messaging and brand recognition. The message of CMU is comforting, supportive, and holistic. With this message in mind, it makes sense to stay away from bold aggressive colors such as red, orange, or yellow. The brand that CMU has established already will not be lost

completely because the staple purple will not change. With a logo redesign it is recommended that a more modern and minimal logo is used, but still in same line as the current logo of a flower.

The next part of the redesign is to choose staple fonts. There should be a font that is easy to read as the main font, supported by an artistic font, and bold font. CMU should stay away from fonts that are liberally artistic or overly used such as Papyrus, Times, Comic Sans, or Curlz. The last step of the redesign is to choose brand focused photos that will be used in to market the organization. Since CMU is mother and family focused, the staple photos should be of pregnant mothers and infants. To compliment the CMU logo and provide minimalist filler content, photos of flowers within the color of the brand are recommended.

The best way to present a brand redesign is through a comprehensive brand book that outlines the above aspects and provides descriptions and methods of use and application. An example of colors, logos, fonts, and photos presented in brand book format can be found in Appendix E.

Brand staples.

Once a brand is established, CMU can move on and create brand staples for their organization. These staples include a website, pitch deck, premade ads, social media posts, infographics, etc. We recommend CMU starts with a pitch deck. A pitch deck is the basic information of the organization (structure, mission, needs, impact, etc.) in the form of a presentation made with an application such as PowerPoint. A pitch deck is an easy way to inform donors and consumers about the organization in a professional and brand aligned package. The

general design of a pitch deck should also be used for any presentations that are created by the organization to stay on brand, this is called a pitch deck template.

Other brand staples such as a website, social media posts, infographics, etc. should then be created once the pitch deck is in place. We recommend that CMU take advantage of university student talent and hire a design student for an internship. If the student is provided the brand book they can help create a database of brand staples at a fraction of the cost of any design firm. Another option is to approach design firms and ask for donated time. This is something many firms are willing to do if the projects are smaller. Examples of additional brand staples can be found in Appendices D-F.

Brand launch.

After CMU has its brand book and staples, the organization is in a position to do a brand launch. The redesign should be used as a fundraising opportunity to current and potential stakeholders. It is also a great time to educate potential clients and the general public about the organization and show it is professional and focused. There are three angles CMU should use to launch its brand: the CMU website, all CMU social media, and with a community partner.

The CMU website is the first place individuals will go to learn about the organization. This is a great way to launch the new brand and give those who visit the site an opportunity to get involved whether through use of services, donations, or to increase community awareness. One way CMU can use their website for a brand launch is to create a pop up (also called a lightbox) that all visitors will see that introduces the mission, brand, and services.

CMU should use social media to drive individuals to their site. Posts that engage users are the most effective. An example of such a post is a photo with the CMU logo and color

treatments with an inspirational quote. In the body of the post CMU should encourage users to share a story of how a doula changed their life. The post should also encourage users to visit the CMU website. Again, an intern to manage social media is a great way to be effective in communication without loss of time and resources from such a small team. An example post can be found in Appendix B.

If CMU can find a partner to support or host a brand launch in the form of a fundraiser, the organization will find maximum impact. This partner could be a local hospital, a nonprofit who supports spanish speaking women, or even a for profit business who believes in the cause. A fundraiser can be hosted either in person through an event or virtually with a social giving site such as Fundly.com, GoFundMe.com, IndieGoGo.com, or a donation function with PayPal or Stripe within the CMU website. The more community partners CMU can find to champion the organization, the further and greater their reach will be.

Storytelling and Content Marketing

As a new nonprofit organization, CMU needs to establish themselves as a recognizable and trusted organization. The ability to share compelling stories will help CMU grow and increase their reach and thereby increase their ability to impact their target audience.

Recommendations for CMU related to storytelling can be found in the following paragraphs:

- Curate a story bank, with testimonials from happy clients, and start a collection of short quotes about birth, doulas, parenting, babies and other similar topics to be able to use on social media. CMU could go back to previous clients and ask for testimonials about

classes, doula support and birth experiences in general to start the story bank, then as each class is taught, or doula client served, work to get testimonials from those clients.

- Set up a Google alert for “doula” and any additional relevant terms. Share pertinent articles, keeping in mind the social media “rule of thirds,” where no more than a third of CMUs social media posts are shared links.
- Visual content can also share a story. We recommend that CMU also curate a bank of photos and short video clips that can be used to share the story of CMU, the stories of CMUs clients and other relevant content.
- Short video clips can be live video, pre-recorded video, interviews, still photos put together in sequence or many other varieties. We recommend that CMU and its board start the video banking by each recording a 2-minute video about CMU and why they are involved.

Online Fundraising

Email.

Email is a key component to online fundraising and ongoing support. As such, it is important for CMU to begin capturing emails, starting from Day One. We recommend that CMU set up an email account through a mail service provider like MailChimp and put an email signup button on their website today. Then, put the email signup link on their Facebook page to encourage visitors to subscribe. Each time CMU enrolls a new student for a class or a new doula client, they will then add their email address to the list.

The second recommended item is to create a “freemium” - something provided for free to encourage email sign-ups. We recommend branding a one-page handout about the value of doulas.

Our third recommendation is to commit to regular email newsletters, at least once per quarter, moving to once per month as CMU’s base of support grows.

Crowdfunding.

Crowdfunding, as the name implies, is reliant upon a “crowd” of supporters or potential supporters. As CMU is still a brand-new organization, we recommend that they wait to do their first crowdfunding efforts until they have 250 fans on Facebook or they have an influencer with a large social media following who will initiate a crowdfunding campaign on CMU’s behalf.

Facebook.

Facebook will likely end up being CMU’s most-used social media channel and as such, we recommend that CMU deliberately spend time driving engagement on Facebook. (The other social media channel we recommend at this early stage is Instagram for sharing visually appealing images with the goal to increase social connection.)

We recommend that CMU have a deliberate Facebook strategy that includes a schedule for when to post (see Appendix C for a sample editorial calendar), what types of posts to make (video, quotes, pictures, testimonials) and a plan for engaging with your audience regularly. We also recommend that CMU caption every video they upload.

We recommend that CMU engage in an active campaign to get Facebook “likes” on their page by asking their board members and past clients to “like” the page and then share with their friends. We recommend that they set their first goal at 250.

Finally, we recommend that CMU consider paying for a Facebook ad to get more likes for their page, targeting their ad as closely as possible to their audience for maximum impact.

In-kind donations

As CMU is in the process of applying for its tax-exempt status, it is a good time to prepare for accepting an increased level of donation that may come with its new status. Leadership, including the board of directors and any highly involved volunteers, should work together to create a gift acceptance policy. A gift acceptance policy is included in Appendix I. The gift acceptance policy needs to be personalized for the types of donations you anticipate needing and collecting. Also, CMU should consider its capacity to manage, hold, and liquidate different types of gifts and feel free to explicitly exclude gifts that would be beyond CMU's capacity to maintain or liquidate.

CMU plans on holding workshops as part of its programming. The workshops are a great candidates for soliciting in-kind donations. CMU should work to identify its needs to hold different workshops and compose a sponsorship proposal document (a template is available in Appendix H). An entire workshop series can feasibly be fundraised for through sponsorships. For example, CMU does not have an office space of their own. A state university may be willing to provide a free venue if CMU builds a relationship with a department of student group. Local government, established nonprofit partners, for profit businesses, and private donors may be willing to pay for research local businesses, nonprofit, and government partners exist and may be willing to cover costs for the educational workshop (refreshments, trainer, advertising, printing cots). In order for CMU to obtain sponsorships and other in-kind gifts they need to show

that they are uniquely able to fulfill a need and prove themselves an asset to potential partners and sponsors. CMU can begin building these relationships by seeking out coalitions to become a member of, become a member of formal organizations that hold networking events, conduct outreach efforts such as holding booths, and setting up meetings with potential partners.

Foundations, Grants and Corporate Sponsorships

As noted in the literature review, gifts from foundations only account for 14% of gifts to nonprofits. While foundations have available funds for nonprofits, CMU should temper their hopes for needed funds with the reality that most funds will come through smaller individual donations. CMU should reach out to the foundations listed in the best practices section but make sure that individual donors are the first focus and priority. While it takes persistence, hard work and a bit of luck to win foundation awards, there is value enduring the application process even as a fledgling nonprofit. CMU will become familiar with the general proposal requirements and can be sure to align their organizational practices to these requirements. Foundations require transparency and accountability from the nonprofit and becoming familiar with and adhering to these guidelines will CMU will be the type of nonprofit it needs to be when approaching foundations for larger gifts in the future. When sending proposals to our list of recommended foundations, CMU should follow the recommendations in the literature review including having a solid program to propose, a quality budget, and board in place to ensure a quality proposal is sent to the foundations.

CMU Development Recommendations

Donor management: Tracking the donor experience.

When fundraising for a nonprofit, it's important to keep a detailed record of development contacts—people who you have asked for a donation and have given (donor), people who you have asked for a donation and are waiting to hear back on (prospecting), and individual in the community who show promise in potentially donating (potential). Until funds and capacity are secured to purchase a donor management software (like Salesforce), an excel spreadsheet, like the example one included in Appendix O that can be used to track donor information; there are also free donor database software that can be downloaded at not cost, like Ebase (www.ebase.org). Tracking donor information is important to ensure that an organization is maximizing its resources, coordinating donor strategy, and forecasting revenue. In addition to tracking donor information, there resources available that can help CMU identify the giving capacity of an individual—once the organization builds out its capacity, it can look at investing in a database that provides additional information on the giving potential of a donor:

- www.iwave.com
- www.nozasearch.com
- www.blackbaud-analytics.com
- www.wealthengine.com
- www.larkspurdata.com

Assembling a list of potential donors & building relationships.

It can be overwhelming and nerve-racking to think of asking people for money but taken in small steps fundraising can be manageable and your goals can be achieved. Begin the process with the circle of people you already know—start by reaching out to friends and community members you know to share more about CMU and see if they're willing to donate (one-time or monthly), and if they know anyone in their network that would be interested in supporting CMU or learning more about its mission. In addition, reach out to businesses in the community that are prominent community givers and those who do business or have a vested interest in the population being served (for example: Utah Hispanic Chamber of Commerce, Salt Lake Chamber of Commerce, etc.) that could be a regular or featured sponsor of the work CMU does.

Networking is incredibly important, and development lies heavily in the ability of an organization to develop long-lasting and meaningful relationships in the community. It is critical to understand who your prospect/potential donor is and what they care about—your first interaction with them should be getting to know them, helping them understand your organization and building a relationship of trust and friendship. After your initial meeting with potentially big donors, you should follow-up with an invitation to have them get involved with CMU—attending one of the prenatal classes, interacting with board members, etc. At this point, it's appropriate to ask for a reasonable donation—be sure to do your homework so you're making an ask that's in accordance with a donor's capacity to give. For example, it wouldn't make sense to ask a business for just \$100—but for an individual, that could be a small but substantial amount.

Another way to build out your list of prospecting donors is by going to the websites of similar organizations in Utah (see attached organization spreadsheet) and see if they thank their major donors on their website that you could reach out to. In addition, anytime you go to a community event, gala, etc. get a copy of the program—typically the sponsors are listed, and you can get an idea of who is giving to similar causes and can approach them with an ask

Cultivating the donor experience.

It's important to make the giving process as easy as possible; beyond accepting check or cash donations, CMU should prioritize implementing an online donation platform to their website, such as Paypal, to have the capability to accept online donations. Once funds are secured, donate cards can be created that can be handed out in the community that captures a donor's giving information.

After an individual donates, it's important to send them a thank you letter or email that can also serve as an invoice for the donor's record keeping purposes. In the letter, be sure to include the organization's mission, how the donation helps meet that mission, and a request for continued support. Showing appreciation in donor recognition is an important part of building and maintaining a donor network. Beyond sending a thank you invoice, CMU can continue to cultivate relationships with their donors by sending out a regular newsletter with an update on the organization's progress—reporting back on the individuals the organization serves.

Board development and fundraising.

As you work to add additional members to CMU's Board of Directors and find community members who can be advocates for the mission of the organization, it's important to

think strategically about who in the community supports the vision of the organization and has the capacity to give and could offer monetary support. At some point, CMU might want to consider implementing a giving goal for the board specifically—that either the board member themselves can donate personally or they are responsible to find a donor(s) within the community to provide that amount. In addition to generating a certain amount of revenue, board members should be able and willing to provide referrals for potential donors and supporters in the community that can be engaged for support.

Conclusion

Comunidad Materna en Utah is a new nonprofit agency with great potential to meet the needs of Utah's Spanish-speaking population looking for prenatal, intrapartum, postpartum and breastfeeding education and support.

The implementation of the recommendations in this report will help lead CMU to growing success. We have included a checklist in Appendix A for the ten tasks we believe should be accomplished in these next few months to set CMU up for success. Establishing a nonprofit can be a daunting task and securing funding for CMU will require persistent effort, but we are confident CMU is up to the task.

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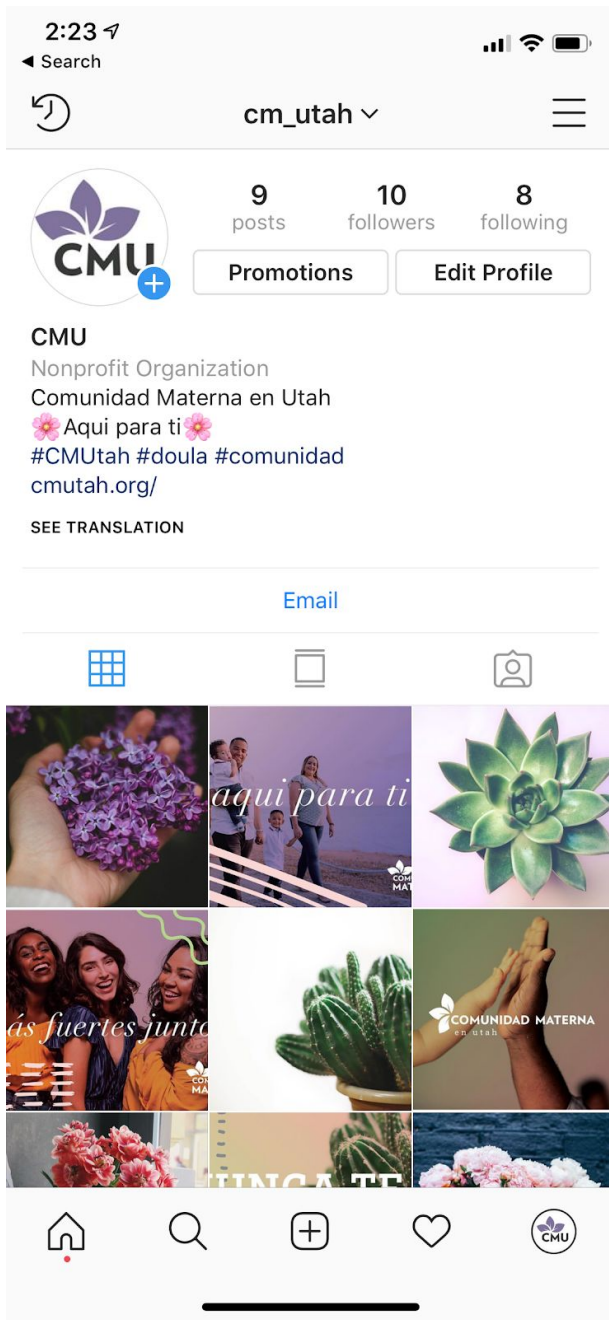
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Appendix

Appendix A: Proposed Next Steps

Task	Date Completed
Compile list of 50 friends as potential donors and reach out by phone, email or mail asking for support	
Become a Doula trainer	
Create a Facebook crowdfunding campaign with a goal to raise \$500	
Set-up and fill in content for the website	
Follow the social media posting calendar, consider Mother and Father's Day posts	
Submit three proposals to foundations	
Create your pitch deck	
Start a spreadsheet to track donors	
Send your first quarterly newsletter to your email list	
Establish a budget for one year of operations	

Appendix B: Social Media Posts



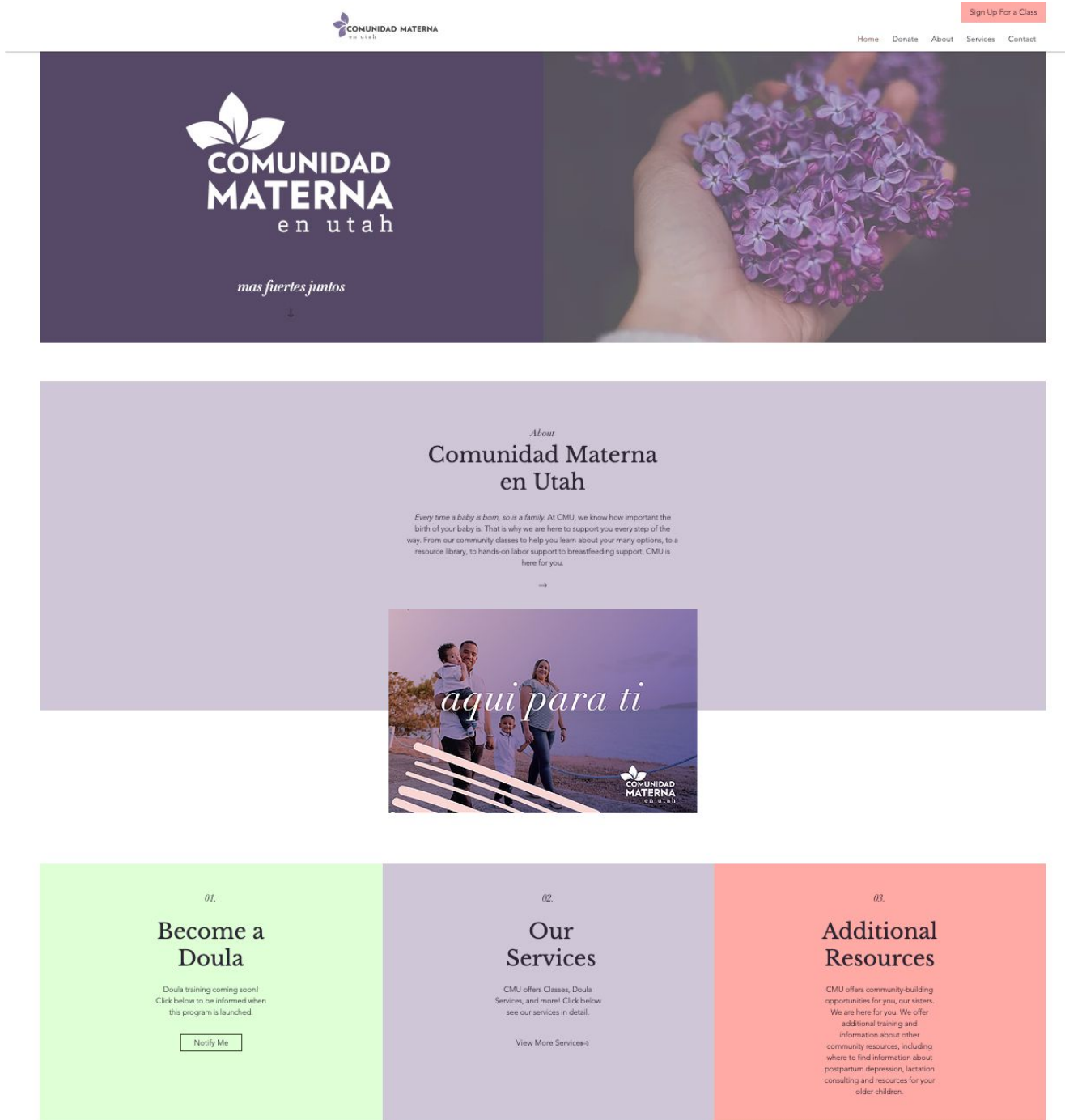
Appendix C: Proposed Editorial Calendar

May 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			May 1 FB live - introduce CMU	2	3	4 FB post (Cinco de Mayo, spicy food and breastfeedin g)
5 Cinco de Mayo	6 Instagram post	7 FB post	8	9 Instagram post	10	11 FB post (Mother's Day)
12 Mother's Day	13 Instagram post	14 FB post	15 Shared video content	16 Instagram post	17	18 FB post
19	20 Instagram post	21 FB post	22	23 Instagram post	24	25 FB post (ask about 3-day weekend plans)
26	27 Memorial Day Instagram post	28 FB post	29 FB live	30 Instagram post	31	

Appendix D: Website

www.CMUtah.org



Appendix E: Brand Book



1



2



3



4



5



6



7



8



9



10



11



12



13



14



15



16



17



18



19

Appendix F: Brand Staples

THE **COMUNIDAD MATERNA**
en utah

JOURNEY

If you don't know your options, you don't have any. Let CMU help.

CMUTAH.ORG

1 AWARENESS WORKSHOP
Explore the world of birth through informative workshops near you.

2 SUPPORT GROUPS
Share your pregnancy journey with other mothers to learn from and support one another.

3 PRENATAL CLASSES
Bring your partner and learn relaxing techniques, the birthing process, your rights and options and more!

4 DOULA SERVICES
Improve your prenatal care and birthing experience with fewer medical interventions and greater breast feeding experiences.

CMU also offers doula training courses! Visit our website to learn more!

f /CMUtah



Appendix G: Sample Grant Application Cover Letter

Name
Street
Some City, UT 8_____

Dear _____:

As executive director of Comunidad Materna en Utah, I am passionate about improving the lives of women through their birth experiences. We offer culturally-sensitive support to Utah's Hispanic community through prenatal education for pregnant mothers and their partners, and prenatal and postpartum support. We also provide continuous emotional and physical support throughout labor and delivery with our doula services.

Our board of directors is enthusiastic about our vision of creating happy, healthy, functional families through this empowered approach to the pregnancy, birth and postpartum experience. The board supports our request of \$_____ from the _____ Foundation.

We will use this funding to provide needed classes to the Hispanic women in Salt Lake County. In Utah Hispanic women receive less prenatal care, give birth to lower weight babies and experience higher infant mortality when compared to all of Utah women. These classes will help Latina women in Utah learn of resources so they can receive necessary care and advocate for their own positive birth experiences.

Thank you for your consideration of our request. I will follow up with you in the next week to answer any questions you might have, as well as to learn whether we might meet with you to discuss the merits of our proposal. Meanwhile, should you have any questions, contact me, at (555) 555-5555, x555, or cmuutah@gmail.com.

Sincerely,

Mayra Sanchez
Executive Director
Comunidad Materna en Utah

Appendix H: Sample Sponsorship Request Proposal



Proposal for sponsorship of Breastfeeding Workshop Series [insert title of workshop or workshop series] by Comunidad Materna en Utah

What:

The Breastfeeding workshop series is a necessary educational program to empower Utah's Spanish-speaking mothers and families.

Spanish-speaking expecting families face access barriers due to ability to pay, language barriers, and cultural barriers. Due to these barriers expecting families often are unable to advocate for themselves effectively and endure health disparities.

This workshop series helps close the gap in services to provide culturally sensitive and Spanish specific workshops to empower Spanish-speaking parents to take charge of their pregnancy journey and health.

[A handful of bullet points of the major takeaways of the workshop]

[if this gets a lot of support and sponsorship you may list that other notable partners are involved in this project. This may help make the project look more legitimate and provoke excitement by the sponsor to take part in this exciting and necessary project].

When:

[dates] [times]

Where:

[venue for workshops]

Who:

Open to the public. Past participants have included Spanish-speaking expectant mothers and fathers. [include specific types of attendees you've had or are expecting. Sponsors want to know what populations they will be getting exposure to]

Sponsorship Levels:

Campeón/Champion Sponsor \$1,000.00 and above
 Sustentadora/Sustainer Sponsor \$500.00 and above
 Aliado/Ally Sponsor \$200.00

- Aliado/Ally Sponsor
- Thanked in-person during welcome at event

- Sustentadora/Sustainer Sponsor
- Name or logo on physical and digital fliers,
 - Name or logo on our social media posts and website
 - Thanked in-person during welcome at event
 - [think about having a venue setup that allows for tabling/booths. This is a major draw for community partners and sponsors]

- Campeón/Champion Sponsor
- Name or logo on physical and digital fliers,
 - Name or logo on standby screens at the workshop
 - Name or logo on our social media posts
 - Thanked in-person during welcome at event

Be prepared to follow up with the people you reach out to about details of the event. They are likely to ask questions such as who the trainers are and their qualifications, if some sort of continuing education credit is available, who else is involved, costs for attendees, breakdown of the event's budget, and why this event is necessary.

Thank you for your consideration and support of healthy families! I hope to hear from you soon and look forward to answering any questions you may have.

Warm regards,
 [name of contact person]
 [Position]
 Comunidad Materna en Utah
 [email]
 [phone number]

Appendix I: Sample Gift Acceptance Policy

Form 990 Policy Series

The attached Memorandum is a part of the *Form 990 Policy Series*, developed by a group of lawyers, all members of the California bar and practicing nonprofit law (the “Form 990 Policy Series Group”). The *Form 990 Policy Series* includes Memoranda containing rationales and procedures for legal counsel to use in advising their clients on drafting and adopting appropriate policies responding to the new Form 990 as well as form policies and/or questionnaires.

The members of the Form 990 Policy Series Group with respect to the attached Memorandum (posted October, 2012) were as follows: Joel S. Corwin, Chair; Elizabeth Bluestein; Lani Meanley Collins; Henry Lesser; Louis Michelson; Joy P. Paeske; Alicia Plerhoples; Robert Siemer; Ronit M. Stone; Martin J. Trupiano; and J. Patrick Whaley. The views expressed in the Memoranda do not necessarily reflect the views of the law firms or employers at which these lawyers practice or any individual member of the Group.

The date at the top of the attached Memorandum is the date that the Memorandum was finalized, and the Memorandum may not reflect changes in law or practice since that date.

FORM 990 POLICY SERIES

MEMORANDUM

Re: Gift Acceptance Policy–Form 990,ScheduleM,PartI,Line31(Form 990 Policy Series Memo#14)

Date: September 25, 2012

NOTE ON THE SCOPE OF THIS MATERIAL

This material is designed to provide general guidance about an aspect of nonprofit corporate governance in the specific and limited context of the governance questions contained in the new IRS Form 990 (published by the IRS in 2008 and applicable to 990 filers based on a 2009-2011 filing year phase-in period depending on the size of the nonprofit). It is intended to provide some general guidance on the establishment of processes and/or policies to address a specific governance question in the Form. The subject matter of that question implicates a broad array of legal and practical issues ranging far beyond the immediate subject matter of the question itself. This material may address some of those issues but does NOT attempt to review them

comprehensively and is NOT intended to be relied on for guidance on how they should be addressed in any specific situation.

Whether or not a nonprofit organization adopts a specific governance process or policy (or modifies an existing one), either in response to the disclosure requirements of the new IRS Form 990 or to change its governance practices for other reasons, is a matter to be carefully considered by that organization, with input from its board and advisors and evaluation of its specific circumstances. The IRS has explicitly stated that adoption of the policies and practices about which the new Form 990 asks is not mandatory, although the IRS has also indicated that it attaches significance to the manner in which all tax-exempt nonprofit organizations govern themselves. The inclusion of a sample policy in this material is not intended to suggest that the policy is appropriate for every nonprofit organization nor that, if a policy on that topic is determined to be appropriate, the formulation in the sample necessarily fits the needs of an individual nonprofit organization. A customized approach, with outside professional advice, is recommended. Accordingly, this material is intended as general information for legal practitioners advising nonprofit organizations as to their governance and does not constitute legal advice for any particular nonprofit organization.

Although the subject matter of this material may have relevance to nonprofit organizations that are not required to file informational tax returns with the IRS or are permitted to file on an IRS form other than Form 990, the focus of this material is on Form 990 filers. While this material is meant to apply to Form 990 filers who are exempt under Section 501(c) of the Internal Revenue Code, certain portions of this material may be applicable only to Section 501(c)(3) organizations. In addition, although this material may be of assistance with respect to nonprofit organizations that are not subject to oversight under California law, there may be portions of this material that are relevant only to nonprofits organized under, or (by reason of their California-related activities) otherwise subject to, California law and, except as specifically discussed in this material, the laws of other States are not addressed.

Summary

Form 990, Schedule M, Part I, line 31, asks whether the organization has a “gift acceptance policy that requires the review of any non-standard contributions.” There is no legal requirement that an organization have a gift acceptance policy or one that requires the review of non-standard contributions. *See 3.D. below.* However, an organization that adopts a gift acceptance policy requiring the review by its board of non-standard donations will not only permit the organization to answer “Yes” on the Form 990, the organization will have established a useful protocol for its board members and staff with respect to the evaluation of proposed non-cash gifts. A well-drafted and consistently applied gift acceptance policy may avert acceptance of a gift with unexpected carrying costs or liabilities or burdensome administrative obligations.

Schedule M must be filed by organizations that either: (1) reported more than \$25,000 in aggregate non-cash contributions on Form 990, Part VIII, Statement of Revenue, Line 1g; or (2) during the year received contributions of art, historical treasures, or similar assets, or qualified conservation contributions (regardless of whether it reported any revenues for such contributions in Part VIII).

This Memorandum is intended to provide guidance for the adoption of a gift acceptance policy in general, and, in particular, a policy that is responsive to Form 990 and the IRS Instructions. A customized approach, with outside professional advice, is recommended.

As indicated in the Note above: A gift acceptance policy may have relevance to or be advisable for nonprofit organizations that are not required to file informational tax returns with the IRS or are permitted to file on an IRS form other than Form 990; gift acceptance policies provide development staff and volunteer leadership with a guide from which to solicit funds, and may help preserve donor relationships when a gift is rejected. An organization should consider publishing its gift acceptance policy on its website and annual report.

2. Rationale for Adoption of the Policy

Despite the tempting application of the adage, “Don’t look a gift-horse in the mouth,” a nonprofit organization should adopt a written gift acceptance policy to delineate for the organization’s fundraising staff the types of gifts the organization may accept and the manner in which such gifts must be administered. Although the issues giving rise to an organization’s need for a gift acceptance policy generally relate to non-cash donations (and “non-standard contributions”), the nature and mission of an organization may likewise justify limitations on the receipt of unrestricted gifts of cash or sponsorships from certain proposed donors (e.g., a controversial enterprise or one that promotes activities inconsistent with the organization’s mission). The policy should provide guidelines to assist the organization to evaluate the risks (including reputational risks), costs, and benefits associated with a proposed gift before it is accepted.

Enlisting an organization’s board of directors, staff, and legal counsel to craft a carefully thought-out policy will help avoid embarrassment or ill-feelings by donors and unexpected burdens on the organization relating to a proposed gift, such as costly upkeep or maintenance of personal property or real estate. Once the policy is drafted, it is up to the organization’s management to assure it is enforced and that every potential gift is evaluated according to the policy before it is accepted by the organization.

The main purpose of a gift acceptance policy is to assist the organization in evaluating potential gifts in order to protect the organization from “problem” gifts (gifts that expose the organization to risk or are inconsistent with its mission).

3. Background of Requirements/Sources for the Policy

A. Acknowledgement of the Gift

A donor may not claim a tax deduction for any single contribution of \$250 or more without “a contemporaneous, written acknowledgment of the contribution from the recipient organization.”¹ Since a donor must have proof of payment for all cash donations, regardless of amount², as a courtesy most nonprofits provide receipts for *all* cash donations. Where no goods or services are provided in exchange for the donation, an organization will not incur a penalty for failing to provide a donor with a written acknowledgment for a gift of \$250 or more; however, donations greater than \$75 must be acknowledged when part of the total donation includes payment for goods or services (e.g., purchase of a fundraising dinner ticket). The written acknowledgement must provide a description and good faith estimate of the value of any goods or services provided. It must also inform the donor that the contribution deduction for tax purposes is limited to the amount of the donation minus the value of any goods or services the donor received. The disclosure statement for these types of *quid pro quo* donations must be provided either with the solicitation for the donation or the receipt of the *quid pro quo* donation. The disclosure statement must be in writing that is easily noticed by the donor.

The acknowledgement should include the organization’s name, the amount donated, and a statement that no goods or services were provided in return for the donation, if that is the case. Additional reporting requirements for donations of property valued at more than \$5,000 are described below.

B. Reporting and Valuing a Gift valued at More than \$5,000

A donor must file Form 8283 with the donor’s annual federal income tax return describing noncash charitable contributions for which a deduction is claimed.

If the value of the donated property (other than cash or publicly traded securities) exceeds \$5,000, (i) the donor must obtain a qualified appraisal of the property and attach [Form 8283](#) to the tax return to support the claimed charitable deduction; and (ii) the donee organization must sign Part IV of Section B, of that Form 8283. The organization’s signature on Part IV of Section B does not represent concurrence in the appraised value of the contributed property; rather it

represents an acknowledgement of receipt of the property described on Form 8283 on the date specified on the form. Form 8283 inquires whether the donee organization intends to use the property for an “unrelated use.” It also requires the donee organization to affirm that “in the event it sells, exchanges, or otherwise disposes of the property described in [Form 8283] Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form.” See 3.C. below.

For more information, see IRS [Publication 561](#), *Determining the Value of Donated Property*.

C. Disposition of the Gift

If an organization sells, exchanges, or disposes of any donated property described in Section B, Part I of Form 8283 (e.g., property collectively valued over \$5,000 by donor) within three (3) years of receipt, the organization must file [Form 8282](#), *Donee Information Return*, unless the specific item (within the group of items listed in Section B, Part I of Form 8283) sold exchanged or disposed of is valued at less than \$500, or the property is distributed for charitable purposes.³

Form 8282 must be filed within 125 days after the disposition, and a copy of the Form must be given to the donor. Penalties may apply upon failure to file Form 8282.⁴

Special rules apply to donations of motor vehicles. See [Publication 4302](#), *A Charity's Guide to Vehicle Donations*.

D. Form 990, Schedule M and Instructions

Form 990, Schedule M, Part I, line 31, asks whether the organization has a “gift acceptance policy that requires the review of any non-standard contributions.” The Form 990 Instructions relating to this topic state:

“Answer ‘Yes’ if the organization has a gift acceptance policy that requires the review of any non-standard contributions. *A non-standard contribution includes a contribution of an item that is not reasonably expected to be used to satisfy or further the organization’s exempt purpose (aside from the need of such organization for income or funds) and for which (a) there is no ready market to which the organization can go to liquidate the contribution and convert it to cash, and (b) the value of the item is highly speculative or difficult to ascertain.* For example, the contribution of a taxpayer’s successor member interest of the type described in Notice 2007-72, 2007-36 I.R.B. 544, is a non-standard contribution for this purpose.” (emphasis added)

3 There are two situations where the organization does not need to file Form 8282: 1) If, at the time the original donee signed section B of Form 8283, the donor signed a Statement on Form 8283 that the appraised value of the specific item was not more than \$500; and 2) if the item is consumed or distributed, without consideration, in fulfillment of the organization's tax-exempt purpose.

4 Other rules may apply if the organization is Not the "original donee;" e.g., the first donee to which the donor gave the property.

These rules are beyond the scope of this Memorandum.

Schedule M must be filed by an organization that either: (i) received more than \$25,000 in non-cash contributions during its taxable year (excluding donated services and donated use of equipment, materials or facilities); or (ii) received contributions of art, historical treasures or similar assets, or qualified conservation contributions. Even if an organization is not required to complete Schedule M, it should consider adopting a gift acceptance policy for the reasons discussed in this Memorandum, including but not limited to providing guidelines to a charity's staff and board for soliciting and accepting gifts; identifying situations in which legal counsel should be sought; and preserving the organization's relationship with its donors by establishing criteria for possible rejection of proposed gifts.

4. Considerations and Procedures for Implementation of the Policy

In general, a gift acceptance policy will address issues related to the types of gifts that will be accepted. Smaller organizations may not have the staff or expertise to administer restricted gifts. The policy should set forth the procedural and substantive mechanisms by which potential gifts will be evaluated. The policy should encourage use of legal (or tax) counsel when deemed appropriate by the board (or other body evaluating potential gifts). Ultimately, the policy should state who is authorized to accept a gift on behalf of the organization.

A. Furthering the Charitable Purpose of the Organization. In deciding whether to accept a gift, an organization should examine whether the acceptance will compromise the core values of the organization, or whether it will further its mission, goals and objectives. Before accepting a controversial gift or a standard gift from a controversial source, the organization should consider whether the acceptance might create a public relations problem. The organization's gift acceptance policy (or a summary) can be posted on the organization's website to inform potential donors of possible restrictions or conditions related to intended gifts.

B. Gift Acceptance Committee. An organization should consider creating a gift acceptance committee of the board vested with authority to accept gifts in accordance with the

policy. The board will need to decide who should be the members of the gift acceptance committee and the extent of the committee's delegated authority. Unless the gift acceptance committee's delegated authority were limited, it would be charged with the responsibility of reviewing gifts in accordance with the policy, researching and evaluating the proposed gift in light of the organization's policy, and/or making recommendations to the board with respect to such gifts.

C. Gifts Subject to Board Review. The policy should identify the types of gifts that are subject to board (or committee) review, including the factors to be considered in making its determination. Gifts of real estate and restricted gifts, including gifts not easily negotiated or valued, should always be carefully reviewed by the board. When an organization accepts a restricted gift, it is legally obligated to comply with the terms established by the donor. Legal counsel can help assure that the nature and extent of the obligations are fully understood.

D. Legal Counsel. The policy should identify the situations in which the organization should consider engaging legal counsel, as well as the circumstances in which the donor should be encouraged to engage the donor's own legal counsel. The organization needs to be mindful of the importance of making it clear that it is not the donor's advisor.

E. Real Property. Gifts of real property may present unique issues requiring analysis before acceptance. There can be significant carrying costs if the real property is to be held, as well as costs associated with a sale. The organization should request a copy of an appraisal of the property if available. If the real estate is to be used by the organization in connection with its exempt purpose, consider whether there are there any restrictions, reservations, easements, or other limitations associated with the property.

If a gift of real estate is accepted by an organization, it should be appraised by a qualified and independent (independent of the donor and the organization) appraisal firm. The appraisal will establish the donor's tax deduction, possibly provide a reasonable value at which the property is recorded on the organization's books and establish a proposed sales price if it is to be sold.

If the real property is sold within three (3) years of its acceptance, the organization must file [Form 8282](#) (see 3.C. above). Donors should be required to disclose carrying costs related to the property, any encumbrances or limitations on the use of the property, including any environmental issues that may impact the use or value of the property. *Environmental liability can attach to anyone in the chain of title, including a nonprofit organization that received the property as a gift and did nothing to contribute to the hazard, so the policy should include*

detailed procedures before the organization can accept real property as a gift, including consideration of whether a Phase One Environmental Audit of the property may be appropriate.

F. Planned Giving. An organization that solicits or encourages planned gifts should include the criteria for gift annuities, charitable remainder trusts, and pooled income funds (minimum level of gift, minimum age(s) of annuitant or beneficiaries, and what type of assets will be accepted). In California, the authority to issue charitable gift annuities comes from a state license. Any California nonprofit considering issuing a charitable gift annuity must do so through a licensed third party, unless the organization itself is licensed by the California Department of Insurance.

G. Restricted Gifts. Donors often wish to restrict the purposes for which their gifts will be used. If the organization will accept gifts with donor restrictions, the policy should set forth the criteria for such acceptance. Restricted funds require additional accounting and tracking. A new endowment fund should have a required minimum donation to justify the compliance costs associated with monitoring such a fund. The policy should include uniform policies related to endowments that will be included in written gift agreements with donors, including a provision that gives the organization variance power to use the endowment for a similar purpose, if the original purpose is no longer possible or practical.

H. Donor Recognition. If applicable, the policy should include criteria for the recognition of donors based on giving levels. Identify who may be recognized (individual, family or corporation). Identify what, if any, benefits are available at each level of giving so donor recognition is applied consistently and fairly. If the organization has naming opportunities, its Governing Body should establish a written schedule of naming opportunities, including details such as how and where names will be listed (size and scale of lettering on signage). Consider a temporal limitation for naming recognition (will donors be recognized in perpetuity?). Consider whether “in-kind” donations will be including in giving levels and whether giving may be accumulated over years to reach certain giving levels. The policy should address what happens if a named building, room or area is renovated, demolished, destroyed. The Governing Body should retain the right to terminate or modify the recognition if the Governing Board determines that a recognized donor is engaged in activities that conflict with the organization’s mission and values or that the donor is otherwise involved in disreputable or criminal activities or activities that would dishonor or embarrass the organization.

I. Review and Updating the Policy. Any gift acceptance policy should be reviewed periodically to assure that it remains consistent with the organization’s mission and core values, as the same may shift from time to time.

J. Acceptability of Gifts. The policy should state that the organization will not accept any gift that does not further the objectives of the organization.

K. Miscellaneous. The policy should identify who will be responsible for all fees and costs related to the gift and its transfer to the organization, including but not limited to legal fees or third party professional fees. The policy should also identify who is authorized to approve deviations from the policy.

5. Sample Policy or Policies

GIFT ACCEPTANCE POLICY

1. Policy and Purposes

This Policy represents the policy of _____ (the “Organization”) governing the solicitation and acceptance of gifts by the Organization. The board of directors or trustees or authorized committee (“Governing Body”) of the Organization and its staff solicit current and deferred gifts from individuals, corporations, foundations and others for purposes that will further and fulfill the Organization’s mission. Purposes of this Policy include: (a) guidance for the Governing Body, officers, staff and other constituencies with respect to their responsibilities concerning gifts to the Organization; and (b) guidance to prospective donors and their professional advisors when making gifts to the Organization. The provisions of this Policy shall apply to all gifts received by the Organization. Notwithstanding the foregoing, the Organization reserves the right to revise or revoke this Policy at any time, and to make exceptions to the Policy.

The mission (or a summary of the mission) of the Organization is:_____.

2. Use of Legal Counsel

A. The Organization. The Organization shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by legal counsel is recommended for:

- (1) Closely held stock transfers that are subject to restrictions or buy-sell agreements;
- (2) Documents naming the Organization as trustee;

- (3) Gifts involving contracts such as bargain sales, partnership agreements, or other documents requiring the Organization to assume an obligation;
- (4) Transactions with a potential conflict of interest;
- (5) Gifts of real estate;
- (6) Pledge agreements;
- (7) Any gift with restrictions; and
- (8) [Insert any other instances where use of counsel is deemed appropriate by the Governing Body.]

B. Donor. For non-standard gifts, in order to avoid potential any conflicts or potential conflicts of interest, the Organization should encourage prospective donors to seek the assistance of their own legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

3. General Policy

The Organization shall not accept gifts that:

- (1) Violate the terms of the Organization's organizational documents;
- (2) Would jeopardize the Organization's status as an exempt organization under federal or state law;
- (3) Are too difficult or expensive to administer;
- (4) Are for purposes that do not further the Organization's objectives; or
- (5) Could damage the reputation of the Organization.

Subject to Section 4 below, all final decisions on the acceptance or refusal of a gift, shall be made by the Governing Body.

4. Policy Regarding Specific Types of Gifts

A. Gifts Generally Accepted Without Review (Unrestricted Gifts of Cash). The Organization will accept unrestricted gifts of cash without prior review by the Governing Body, provided that, for donations of \$_____ or more, the identity of the donor has been vetted with respect to any reputational or policy issues. Unrestricted gifts of cash are acceptable in any form. Checks shall be made payable to the Organization.

B. Gifts Subject to Governing Body Review Prior to Acceptance. All gifts, other than unrestricted gifts of cash, must be reviewed by the Governing Body prior to acceptance, unless the Governing Body authorizes certain de minimis gifts or categories of gifts to be accepted without its review. The following guidelines also apply:

(1) Tangible Personal Property: The Governing Body shall review and decide whether to accept gifts of tangible personal property by considering the following factors:

- i. Whether the property furthers the mission of the Organization;
- ii. The marketability of the property;
- iii. The restrictions on the use, display, or sale of the property;and
- iv. Carrying costs and possible liability for the property.

(2) Marketable Securities:

i. Unrestricted marketable securities may be transferred to an account maintained by the Organization at one or more brokerage firms or delivered physically with the transferor's signature or stock power attached. All marketable securities shall normally be sold as soon as practical following receipt, unless otherwise directed by the

Organization's Governing Body.

ii. If the marketable securities are restricted by applicable securities laws, the Governing Body shall make the final determination on the acceptance of the restricted securities.

(3) Closely-Held Securities: Closely-held securities, including debt and equity positions in non-publicly traded companies, interests in LLPs and LLCs, or other ownership forms, can be accepted subject to the approval of the Governing Body of the Organization. The Governing Body shall review and decide whether to accept closely held securities based on the following factors:

- i. Restrictions on the security that would prevent the Organization from ultimately converting the securities to cash;
- ii. The marketability of the securities;and
- iii. Any undesirable consequences for the Organization from acceptingthe securities.

If potential problems arise on initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. The final determination on the acceptance of closely held securities shall be made by the Governing Body of the Organization with advice of legal counsel when deemed necessary. Non-marketable securities shall be sold as quickly as possible.

(4) **Bequests:** Donors may make bequests to the Organization under their wills and trusts. A bequest will not be recorded as a gift until the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the gift will be recorded in accordance with GAAP.

(5) **Charitable Remainder Trusts:** The Organization may accept designations as remainder beneficiary of a charitable remainder trust. The Organization [may] [shall not] accept appointment as trustee of a charitable remainder trust.

(6) **Charitable Lead Trusts:** The Organization may accept designations as income beneficiary of a charitable lead trust. The Organization [may] [shall not] accept an appointment as trustee of a charitable lead trust.

(7) **Retirement Plan Beneficiary Designations:** The Organization may accept designations as beneficiary of donors' retirement plans. Designations will not be recorded as gifts until the gift is irrevocable. When the gift is irrevocable, the gift will be recorded in accordance with GAAP.

(8) **Life Insurance:** The Organization may accept designations as beneficiary

and owner of a life insurance policy. The life insurance policy will be recorded as a gift once the Organization is named as both beneficiary and irrevocable owner of a life insurance policy. The gift shall be valued in accordance with GAAP rules. If the donor contributes future premium payments, the Organization will include the entire amount of the additional premium payment as a gift in the year that it is made. If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, the Organization may:

- i. Continue to pay the premiums;
- ii. Convert the policy to paid up insurance, or
- iii. Surrender the policy for its current cash value.

Donors may name the Organization as beneficiary or contingent beneficiary of their life insurance policies. Designations will not be recorded as gifts until the gift is irrevocable. Where the gift is irrevocable, the gift shall be recorded in accordance with GAAP.

(9) Charitable Gift Annuities: The Organization may offer charitable gift annuities. The minimum gift for funding is \$_____. The minimum age for life income beneficiaries of a gift annuity shall be _____. Where a deferred gift annuity is offered, the minimum age for life income beneficiaries shall be _____. No more than _____ life income beneficiaries will be permitted for any gift annuity. The Governing Body may make exceptions to these minimums.

Payment Schedule. Annuity payments may be made on a quarterly, semi-annual, or annual schedule. The Governing Body may approve exceptions to this payment schedule.

Illiquid Assets. The Organization [may] [shall not] accept real estate, tangible personal property, or any other illiquid asset in exchange for current charitable gift annuities. The Organization may accept real estate, tangible personal property, or other illiquid assets in exchange for deferred gift annuities if there is at least a five (5) year period before the commencement of the annuity payment date, the value of the property is reasonably certain, and the Governing Body approves the arrangement.

Handling of Funds. Funds required as reserves for gift annuities should be established and maintained in accordance with applicable state insurance laws.

(10) Real Estate: Gifts of real estate may include developed property, undeveloped property, or gifts subject to a prior life interest.

Environmental Review. Prior to acceptance of real estate, the Organization

shall require an initial environmental review of the property to ensure that the property has no environmental problem. If the initial inspection reveals a potential problem, the Organization shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall be an expense of the donor.

Title Binder. A title binder shall be obtained by the Organization prior to the acceptance of the real property gift when appropriate. The cost of this title binder shall be an expense of the donor.

Factors for Acceptance. The Governing Body and legal counsel shall review and decide whether to accept real property based on the following factors:

- i. Whether the property is useful for the purposes of the Organization;

- ii. The marketability of the property;
- iii. Any encumbrances, leases, restrictions, reservations, easements, or other limitations associated with the property;
- iv. Any carrying costs associated with the property, including insurance, property taxes, mortgages, notes or other costs;
- v. Any concerns which the environmental audit revealed.

(11) **Remainder Interests in Property:** The Organization will accept a remainder interest in a personal residence, farm, or vacation property subject to the provisions of this Paragraph 4. The donor or other occupants may continue to occupy the real property for the duration of the stated life. At the death of the life tenant(s), the Organization may use the property or reduce it to cash. Expenses for maintenance, real estate taxes, and any property indebtedness shall be paid by the donor or primary beneficiary.

(12) **Oil, Gas, and Mineral Interests:** The Organization may accept oil and gas property interests when appropriate. The Governing Body and legal counsel shall review and decide whether to accept oil, gas, and mineral interests subject to the following limitations:

- i. Gifts of surface rights should have a value of \$_____ or greater.
- ii. Gifts of oil, gas and mineral interests should generate at least \$_____ per year in royalties or other income (as determined by the average of the three years prior to the gift).
- iii. The property should not have extended liabilities or other considerations that make receipt of the gift is appropriate.
- iv. A working interest should only be accepted after consideration of potential liability and tax consequences.
- v. The property should undergo an environmental review to ensure that the Organization has no current or potential exposure to environmental

liability.

(13) **Restricted Gifts:** A gift with restrictions will be accepted only if and when the restrictions are approved by the Governing Body.

(14) **Named Funds:** A donor, or group of donors, may contribute and name a fund and restrict the use of the income or principal of the fund. Named funds require a minimum contribution of \$_____ and are subject to Governing Body approval like any other restricted gifts.

5. Additional Provisions

- A. Gift Agreements. Where appropriate, the Organization shall enter into a written gift agreement with the donor, specifying the terms of any restricted gift, which may include provisions regarding donor recognition.
- B. Pledge Agreements. Acceptance by the Organization of pledges by donors of future support of the Organization (including by way of matching gift commitments) shall be contingent upon the execution and fulfillment of a written charitable pledge agreement specifying the terms of the pledge, which may include provisions regarding donor recognition.⁵
- C. Fees. The Organization will not accept a gift unless the donor is responsible for (1) the fees of independent legal counsel retained by donor for completing the gift; (2) appraisal fees; (3) environmental audits and title binders (in the case of real property); and (4) all other third-party fees associated with the transfer of the gift to the Organization.
- D. Valuation of Gifts. The Organization shall record gifts received at their valuation on the date of gift, except that, when a gift is irrevocable, but is not due until a future date, the gift may be recorded at the time the gift becomes irrevocable in accordance with GAAP.
- E. IRS Filings upon Sale of Gifts. To the extent applicable, the Governing Body shall file IRS Form 8282 upon the sale or disposition of any charitable deduction property sold within three (3) years of receipt by the Organization. "Charitable deduction property" means any donated property (other than money and publicly traded securities) if the value claimed by the donor exceeds \$5,000 per item or group of similar items donated by the donor to one or more donee organizations (e.g., the property listed in Section B on Form 8283). The Organization shall file this form within 125 days of the date of sale or disposition of the asset.
- F. Written Acknowledgement. The Governing Body of the Organization shall provide written acknowledgement of all gifts made to the Organization and comply

⁵ In California, charitable pledge agreements are generally not enforceable in the absence of consideration flowing to the pledgor. To assure collectability of the pledge, the Organization should enter into a valid contract with the pledgor with the current IRS requirements in acknowledgement of the gifts.

G. Changes to or Deviations from the Policy. This Policy has been reviewed and accepted by the Organization's Governing Body, which has the sole power to change this Policy. In addition, the Governing Body[or____] must approve in writing any deviations from this Policy.

H. Donor Recognition. [Consider whether to include criteria for recognition of donors and details of recognition.]

#####

Appendix J: Sample Donor Thank You Letter and Card



Date

First Name Last Name

Address

City, State ZIP

Dear _____,

As I sat here this morning opening the mail, I came across your generous donation. I so appreciate your support for Comunidad Materna en Utah.

Your generous donation of \$_____ will go a long way to helping us raise awareness and educate Spanish-speaking women and their families about prenatal, childbirth and postpartum health care options.

Thank you! You have made a real difference in the lives of the mothers and families we serve.

With gratitude,

Mayra Sanchez

Executive Director

Comunidad Materna en Utah



.....
You can print donor thank you cards with CMU branding at:

- Shutterfly
- Snapfish
- Vistaprint
- Office Supply Store

Appendix K: Sample Fundraising Email

Subject line: Have a special mom in your life?

Dear _____:

As we get close to Mother's Day, it's easy to think about our own mothers and if we are already mothers, the day that our first baby was born.

You can make a difference for the mothers in your life! (Link to website donation page)

Maria was getting ready to have her first baby earlier this year, but was having trouble finding out what her options were for her pregnancy and birth. She spoke only Spanish and could not find anyone who spoke Spanish well enough to help her understand her options.



Through its Spanish childbirth education classes, Comunidad Materna en Utah (link to website donation page) was able to help Maria learn about her options and make informed decisions for her and her baby.

Your \$50 donation will pay for one class for a pregnant mother. Join others like yourself to make a difference, (Link to website donation page) but you are free to choose, either way.

Poet Robert Browning said "Motherhood: All love begins and ends there."

From all of us at CMU, Happy Mother's Day!

Appendix L: Contact Information for Utah Foundations

Foundation	Website	Additional Information
American Express	https://about.americanexpress.com/grant-applications-and-reports%20	Founded in 2008, the American Express Leadership Academy builds the personal, business and leadership skills of emerging nonprofit leaders and social entrepreneurs through multi-day, in-person trainings.
Cambia Health Foundation	http://www.cambiahealthfoundation.org/	Look at the healthy people, healthy communities grant section.
Community Foundation of Utah	https://www.utahcf.org/	Fund advisors do not accept solicitations. CFU will share social posts.
Dolores Eccles	https://www.gsecclesfoundation.org/	Submit a letter of inquiry and then receive an invitation for an official proposal.
Dominion Energy	https://www.dominionenergy.com/community/dominion-energy-charitable-foundation	Contact Debra Hoyt: debra.hoyt@dominionenergy.com and request to meet
Intermountain Health Care	https://intermountainhealthcare.org/about/sponsorships/	Intermountain Healthcare supports initiatives that create lasting impact in our local communities and around the globe. To be considered for a sponsorship, a formal request must be received at least 60 days prior to an event.
Kennecott	https://www.kennecott.com/kennecott-foundation	Rio Tinto Kennecott's Charitable Foundation is a nonprofit that aims to help Utah residents. This includes supporting charities that assist children, veterans, senior citizens, and those struggling with homelessness, disabilities or low income.
Lawrence T. and Janet T. Dee Foundation	https://deefoundation.org/	Primarily fund North Salt Lake and Ogden, but will consider other geographic areas
LDS Foundation	No official website, contact: Mr. Gary Porter, Executive Director foundation@deseretmgt.com	The Foundation board will meet in March, May, August, and November. Requests should be submitted electronically and received by the 15th of the month preceding the month in which the Foundation board

		meets. Organizations should only submit one request per the calendar year.
Mariner Eccles	No website	Phone number: 801-532-0934
Rocky Mountain Power	https://www.rockymountainpower.net/foundation	Health organization grants are due December 15
Sorenson Legacy Foundation	https://sorensonlegacyfoundation.org/grant_seekers/application_guidelines	Grant applications are reviewed by the foundation's board of directors on a quarterly basis. For a grant to be reviewed in the first quarter, it must be received by Dec. 1 of the prior year; the second quarter deadline is March 1; third quarter deadline is June 1, and fourth quarter deadline is Sept. 1. It is not possible for applicants to make presentations at the board meetings.
The Salt Lake County Health Department	https://slco.org/health/	No formal application process listed. Call the county: 385-468-4100
Union Pacific Foundation	https://www.up.com/aboutup/community/foundation/local-grants/index.htm	Priority funding for direct services and efforts that build the capacity of organizations focused on causes within our local operating communities.
United Way	https://uw.org/for-partners/	Look at the information on Collective Impact Grants
Utah Department of Health	https://health.utah.gov/	No formal application process listed. Call the department: 1-888-222-2542

Appendix M: List of trainings and resources for continued professional development in fundraising



Fundraising requires multiple skills that can be developed through professional development. Continuously seeking training will ensure CMU staff, leaders, and volunteers are up-to-date on the latest fundraising trends and proven strategies. The following list contains resources for professional development in fundraising.

Utah Nonprofit Association (AKA UNA)

Credential program: The UNA Nonprofit Organizational Credential program provides nonprofit organizations a path for developing capacity in nine areas critical to nonprofits. Participation is an organizational investment in effectiveness, sustainability and staff development that translates directly into long-term organizational viability.

<https://credential.utahnonprofits.org>

Annual Conference: Join us for a full day of learning, growing, and sharing with a morning keynote speaker, 24 different breakout sessions, Expo Hall with over 35 vendors, networking opportunities, and giveaways!

<https://utahnonprofits.org/training-events/una-annual-nonprofit-conference>

Online Training: UNA provides targeted training programs throughout Utah. Workshops are designed to cultivate success for member organizations by increasing impact, achieving operational excellence, and increasing funding.

<https://utahnonprofits.org/training-events/nonprofit-training-calendar#year=2019&month=1&day=17&view=month>

Continuing Education & Community Engagement at the University of Utah:

This program offers discounted courses generally not for academic credit including professional development courses. Classes range from grant writing, writing business plans and proposals, excel for beginners, to fundamentals of finance. Class offerings are regularly added. Check in every few months to see if a new class can be useful to you.

<https://continue.utah.edu/proed>

Suazo Center: The Suazo Business Center is a business resource committed to the development and empowerment of the Latino/Hispanic and other underserved communities. We provide assistance to help existing and potential minority entrepreneurs succeed and build wealth.

Trainings are offered in Spanish

<https://suazocenter.org/business-training/>

Women's Business Center: The mission of Women's Business Center of Utah (WBCUtah) is to help Utah women build confidence, create opportunities, and experience success in business ownership. We provide you with a personal mentor, online training and opportunities to learn with a group of women business owners just like you.

Resource available for in-person trainings <https://wbcutah.org/in-person/#training>, online trainings <https://wbcutah.org/online/>, and community trainings and resources <https://wbcutah.org/resource-hub/>

Association of Fundraising Professionals-Utah Chapter: Association of Fundraising Professionals, Utah Chapter (AFP Utah) is Utah's only organization dedicated to the professional development of fundraisers in the state. Started in November 1985 as the Utah Society of Fund Raisers (USFR), the organization transitioned to AFP Utah in 2016 to better serve our members through increased benefits, online tools, professional development events, and networking opportunities.

The Utah Chapter holds multiple lunch training events (information available on Facebook), an annual conference, and online resources about fundraising

<https://afputah.org/resources>

Appendix N: Donor’s Bill of Right

A DONOR BILL OF RIGHTS

DEVELOPED BY:



Association of Fundraising Professionals (AFP)



Association for Healthcare Philanthropy (AHP)



Council for Advancement and Support of Education (CASE)



Giving Institute: Leading Consultants to Non-Profits

PHILANTHROPY is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:

- | | |
|--|--|
| <p style="text-align: center;">I</p> <p>To be informed of the organization’s mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.</p> | <p style="text-align: center;">VI</p> <p>To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.</p> |
| <p style="text-align: center;">II</p> <p>To be informed of the identity of those serving on the organization’s governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.</p> | <p style="text-align: center;">VII</p> <p>To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.</p> |
| <p style="text-align: center;">III</p> <p>To have access to the organization’s most recent financial statements.</p> | <p style="text-align: center;">VIII</p> <p>To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.</p> |
| <p style="text-align: center;">IV</p> <p>To be assured their gifts will be used for the purposes for which they were given.</p> | <p style="text-align: center;">IX</p> <p>To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.</p> |
| <p style="text-align: center;">V</p> <p>To receive appropriate acknowledgement and recognition.</p> | <p style="text-align: center;">X</p> <p>To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.</p> |

