

United Way in Waukesha County's Donor Designation Policy

When you give an undesignated gift to United Way in Waukesha County, it is invested by local volunteers according to identified priority needs in the community. Volunteers meet to discuss initiative and program results and other issues prior to making funding recommendations.

As a contributor to United Way in Waukesha County, you may choose to designate your gift among the following options: Initiatives, focus areas, partner agencies, another United Way and/or another United Way's partner agencies.

Partner agencies will only receive additional dollars if total designations to the agency exceed the allocation amount determined by United Way's local volunteers who make funding decisions. Fees covering fundraising and administrative costs will be charged to forward designations.

Transfer Fees

United Way in Waukesha County will assess fees for the transfer of a contribution to a designated agency or another United Way. The fees are assessed to compensate United Way in Waukesha County for expenses involved in the transfer.

The fee amounts are based on the latest three-year average of our fundraising and general costs. The latest three-year average is:

- Management and General Costs – 3.0%
- Fundraising Costs – 8.1%

In addition, a collection loss fee of 7% will be applied to payroll deduction and direct billed pledges.

Membership Accountability

At United Way in Waukesha County, we know our success is measured by how well we deliver on our mission to make measurable improvements in our community. And we know the importance of setting high standards for ourselves and for our local partners. United Way of America implemented new membership standards for United Ways in 2003 which enhance the level of accountability and transparency in local operations. Annually, all United Ways must certify to United Way of America their adherence to the requirements.

Every United Way must:

- Be tax-exempt under Section 501(c)(3) of the Internal Revenue Code as well as corresponding provisions of other applicable state, local or foreign laws or regulations. United Ways must file the IRS Form 990 annually in a timely manner. Large United Ways will submit their entire IRS Form 990 to United Way of America annually.
- Comply with all other applicable legal local, state, and federal operating and reporting requirements (e.g., nondiscrimination, Sarbanes-Oxley Act, USA Patriot

Act).

- Have an active, responsible, and voluntary governing body, which ensures effective governance over the policies and financial resources of the organization.
- Adhere to a locally developed and adopted statement to ensure volunteers and staff broadly reflect the diversity of the community it serves.
- Represent itself as a United Way in accordance with all United Way of America trademark standards and requirements.
- Support the United Way system by providing financial support to United Way of America according to the membership investment formula.
- Adhere to a locally developed and adopted code of ethics for volunteers and staff which includes provisions for ethical management, publicity, fundraising practices and full and fair disclosure. All large United Ways will submit a copy of their code of ethics to United Way of America.
- Undergo an annual audit conducted by an independent certified public accountant whose examination complies with generally accepted auditing standards and GAAP. United Ways with annual revenue totaling less than \$100,000 may have their financial statements reviewed by an independent accountant.
- Large United Ways will submit their audited financial statements to United Way of America annually.
- Conduct every three years a volunteer-led self-assessment of its community impact work, financial management, and organizational governance and decision making.
- Annually submit to United Way of America a report of the total resources generated (annual fundraising campaign plus other resources such as in-kind donations and proceeds from special events). This report must be completed according to a policy that ensures an accurate, unduplicated national accounting for the United Way system.
- Biennially submit to United Way of America a report on United Way income and expenses.
- If managing donor-designated gifts, base any fee charged on actual expenses. If receiving designated gifts from other United Way organizations, not deduct fundraising or processing fees.