

**Realignment News**

This edition of *Realignment News* includes a report on the “capacity-focused” training that was recently held for board chairs and CEOs from councils that are not realigning, an invitation to the 2008 Council Technology Conference, and answers to several questions that have surfaced during the last month.

The next issue of *Realignment News* will arrive in mid-January. Suggestions and questions from councils are always welcome. Please send all suggestions to [realignmentnews@girlscouts.org](mailto:realignmentnews@girlscouts.org).

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**ITEMS OF INTEREST** 

**Capacity Training for Councils Not Going Through Realignment**

Board chairs and CEOs from the 29 councils not going through realignment were invited to Macy at the end of October to focus on building capacity. Prior to the training, all councils participated in the TCC Group’s Core Capacity Assessment Tool, which is tied to GSUSA’s new Capacity Framework.

The assessment tool gave key volunteers and staff the opportunity to “rate” their council’s capacity using an online test that measures Adaptive, Leadership, Management, and Technical capacities, as well as Organizational Culture. The resulting “core capacity scores” were shared with each council, along with the combined results of all participating councils and the results from other organizations with similar budgets. This learning model gave all councils the opportunity to identify ways that they can increase their capacity to do the important work of Girl Scouting.

The training also included presentations on “culture work” that is being done in several councils, a presentation on fund development successes with Dini Partners, a discussion of best practices in Governance (best practices in Human Resources), and an overview of the work completed on the new program approach.



### **January Technology Conference: Please Come!**

Everyone is invited to attend the **2008 Council Technology Conference** January 11–13 at the Pacific Palms Conference Resort in Industry Park, California. The conference will include the following sessions: Aligning Data for an Upcoming Merger, Technology Decisions for Realigning Councils (panel discussion), CES (Council Enterprise System), Strategic Planning, and Data Protections, in addition to other relevant IT-based sessions. Please go to the ONN for more information and to register. The registration deadline is November 30.

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### **Q & A**

**1. I heard there were some changes in FASB that might affect mergers of nonprofits. Is this correct? What are the changes?**

**Answer:** The FASB board decided at a meeting in September to revise the October 2006 Exposure Draft, *Not-for-Profit Organizations: Mergers and Acquisitions*, to require the use of the “carry-over method” for mergers of two or more not-for-profit entities. This is great news for Girl Scouts. Under the “carry-over method,” which is appropriate for the Girl Scout realignment process, the original purchase price of land and buildings of the entity minus certain adjustments is carried over. There will be no need to have property appraisals for accounting purposes.

The FASB board agreed that a new Exposure Draft should be prepared with an explanation of all revisions, and that further conclusions will be made following its review.

**2. We are in the midst of our merger work; should we send someone to the Technology Conference? If so, who?**

**Answer:** We encourage all merger groups to send a representative or two from their team to the Technology Conference. A member of the Technology Subcommittee might be a good idea. If you don’t have a committee specifically working on technology, consider sending staff members with a high level of technical skill and experience. There is no doubt that participation in this conference will make the “merger of technology” more successful.

**3. With the National Council Session on the horizon, can you remind me how delegate selection will take place while we are in the middle of the merger process?**

**Answer:** As a general reminder, a delegate must be a United States citizen, a member of the Girl Scout Movement in the United States, age 14 or over, and a member of the council for whom she/he is serving as a delegate. Each council receives one (1) delegate plus one (1) additional delegate for each 1,800 girls in its

jurisdiction who are registered members with GSUSA as of September 30 of the year preceding the session. The number 1,800 is adjusted up or down in multiples of 300 to keep the total as close to 2,000 as possible.

**If realignment is completed** with a new charter issued by GSUSA, and the merger is completed by July 15, 2008, delegate representation will be based on the combined membership of the **new** council's jurisdiction as of September 30, 2007. Delegates will be elected based on the new council bylaws and recognized at the convention as the new council.

**If realignment is not completed** and a new charter has not been issued by GSUSA by July 15, 2008, delegate representation will be based on each **original** council's membership as of September 30, 2007, and councils will elect delegates individually based on the original bylaws of the council. Delegates will be recognized at the convention as representatives of the original (unmerged) council.

**4. Will the National Council Session affect GSUSA's timing in issuing new council charters?**

**Answer:** Applications for a Girl Scout council charter or change in jurisdiction will not be approved during the period of July 15, 2008, to November 15, 2008, due to the timing of the National Council Session and the necessity of having a firm delegate count.

**5. I understand that two more councils have merged since the last edition of *Realignment News*. Can you let me know what territory they cover and who their new board chairs and CEOs are?**

**Answer:** We are moments away from hitting that 50 percent mark in the number of merged councils. The two most recent mergers (November 1) bring the total count to 36, with another 6 merging by January 1, 2008, for a total of 42 completed mergers. Here is the contact information for our two recent additions:

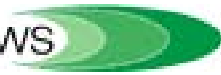
**Girl Scouts of North-Central Alabama**

105 Heatherbrooke Parke Dr.  
Birmingham, AL 35242  
205-980-4750  
[www.gs-nmtrails.org](http://www.gs-nmtrails.org)

**Formerly**

Cahaba  
Cottaquilla  
North Alabama  
Tombigbee

Leslie Searcy, CEO  
Donna D. Smith, Board Chair



**Girl Scouts of New Mexico Trails**

4000 Jefferson Plaza Northeast

Albuquerque, NM 87109

505-343-1040

[www.girlscoutsnca.org](http://www.girlscoutsnca.org)

Carol Keierleber, Interim CEO

Mary Homan, Board Chair

**Formerly**

Chaparral

Sangre de Cristo

