

Chapter 5: Managing Group Finances

Helping girls decide what they want to do, and coaching them as they earn and manage money to pursue their goals, is an integral part of the Girl Scout Leadership Experience (GSLE). Your Girl Scout troop/group will plan and finance its own activities, with your guidance. At the same time, the girls learn many valuable skills that serve them throughout their lives.

Girl Scout groups are funded by a share of money earned through GSGLA-sponsored product sale activities (such as Girl Scout cookie activities), group money-earning activities (GSGLA-approved, of course), and any fees your group may charge. This is in addition to the \$15 annual membership dues that go to the national organization. This chapter gives you the ins and outs of establishing a group account and helping girls manage their group's finances, practice successful product-sales techniques, review the safety requirements around product sales, and understand how to collaborate with sponsors and causes.

Establishing an Account

Each service unit and Girl Scout troop or other pathway group is required, to set up a bank account. If you are taking over an existing troop, you may inherit a checking account, but all previous signers must be removed and new signers must be added. With a new troop, you will need to open a new account within 120 days of receiving your Troop number. Many troops ask a parent to act as the troop's treasurer.* This can be a great way to involve a parent who wants to be active with the troop, but whose schedule is restricted because of work or other obligations. Girl Scout volunteers provide invaluable services to our most precious clients – the girls. However, the ultimate responsibility for budgeting and record keeping belongs to the adults.

****The troop treasurer's job depends on the girls' program level:*** At the Daisy and Brownie level, girls may collect and record dues, but the troop volunteer handles money and keeps financial records; she or he does all troop budgeting, but explains the process to girls and gets their input on activities and purchases. At the Junior level, it is a shared girl-adult responsibility. At the Cadette level and above, an adult mentors the girls as they keep the troop's financial records and give reports to parents and troop volunteers.

Accounts must be held in the name of "Girl Scouts of Greater LA, Troop # ____." (or) "Girl Scouts of Greater LA, Service Unit # ____". Accounts must be opened with the Tax ID of Girl Scouts of Greater Los Angeles. Please do not use your personal social security number when opening your Girl Scout account. Although a Social Security number will not affect tax status for the individual, the use of personal information can complicate identification of troop and GSGLA accounts. **All accounts must have the protection of two signatures on each check.**

All troop accounts are opened as DBA Girl Scouts of Greater Los Angeles, a non-profit business account. All banks and credit unions will run a credit report on signors for the account. This is a standard procedure for all banks and credit unions when opening a business account and is for their purposes only. GSGLA does not have access to any information from these credit reports. Banks and credit unions will inform you of this requirement and will ask for your authorization to run a report. Wells Fargo and GSGLA have an agreement to expedite opening of troop accounts, therefore this credit report authorization is to be understood as pre-authorized and Wells Fargo will run the credit report on signors when opening or adding signors to accounts

After selecting a bank, the troop leader should complete a Bank Letter Request e-form

www.gsglavolunteerapps.org/gsglabank-letter-request-form/. The leader will then receive the Bank Authorization Letter containing GSGLA's tax ID # and other documents needed to take to the bank to open the account. Prior to opening a troop checking account all troops must:

- To open a bank account, identify three or more adults who will be responsible for the funds. All signers must be unrelated adults not living in the same household, and be currently registered adult members and be approved volunteers.*
- Troops may open the bank account with a minimum of two signers but must add the third signer within 120 days of receiving their troop number.
- It is recommended that the troop request the Service Unit Manager or Service Unit Treasurer to be the third signer on the troop bank account.

- All bank account statements must be mailed to the troop leader or other designated volunteer at the volunteer's home address. The troop leader is always responsible for the accounting regardless of designation.
- GSGLA is not responsible or liable for troop accounts.
- Complete a Bank Letter Request/Change Form <https://www.gsglavolunteerapps.org/gsglabank-letter-request-form/> for any bank changes, and within 21 days of any leadership change or change in signers.
- **All bank accounts MUST be non-interest bearing.**

***Being an approved volunteer means that you are a registered member, have a volunteer application and a cleared background screening on file (within the last three years), and have completed position related training.**

Use of Debit Cards

Volunteers who have debit cards issued in their name for any troop/group account are responsible for all purchases/charges made in use of the card in addition to:

- Any service fees, non-sufficient funds charges, closed account fee charges, etc. that may be incurred through the use of the card; and
- Any fees or charges incurred, if the debit card is lost or stolen. (Please contact your banking institution for specific instructions to report lost or stolen debit cards.)

GSGLA is not responsible for any approved or unapproved purchases on the Girl Scout debit card.

Guidelines for using a Girl Scout Bank Account Debit Card

- Troop/group debit cards are authorized for official Girl Scout business only.
- Expenditures must be within the troop/group budget and documented with appropriate receipts.
- Debit card records are to be fully reconciled monthly to ensure accurate and timely end-of-the-year reporting and that no unauthorized expenditures are applied to the account.
- ONLY troop/group subordinate bank account authorized signers, as designated by the signature card with the financial institution, may be issued a bank debit card.
- Use of the debit card for any type of expense other than Girl Scout business is considered a misuse of Girl Scout funds and may violate California law.

Acceptance of a Debit Card from the Financial Institution for Girl Scout Business Indicates

- Your acceptance of these procedures.
- Confirmation of your agreement to repay any expenses incurred for a lost/missing/stolen card, incurred bank service fees, or unauthorized expenses.
- Your understanding that misuse of the debit card may result in: removal of financial responsibilities from your troop or service unit account(s), and removal of your role in leadership.

Use of Cash and Reimbursements

- Cash withdrawals should be done on a limited basis. Cash withdrawals by check require **two authorized signers** and a detailed accounting of both check and ATM withdrawals of how cash was used must be reported on the Debit and Cash Receipt Form <http://www.girlscoutsla.org/documents/Debit-Payments-Cash-Receipt-Form.xlsx> and submitted with the Troop Financial Form with the year-end financial.
- Any withdrawal of cash by check or debit card requires receipts for the amount spent and must be made available upon request.
- Do not reimburse for expenses using cash; reimburse someone who used their own funds to purchase troop items using a check.
- A person should NEVER sign a check for their own reimbursement. The other two signers on the troop account may issue a check and validate the reimbursement.

PayPal

Girl Scout troops may open an independent PayPal account, not an organizational or non-profit account. The PayPal account may be used to collect dues, activity fees and product proceeds. The PayPal account must be linked to the troop checking account.

Record Keeping

Because money is held for the troop/group in trust, accurate records must be maintained. GSGLA staff, girls, and parents have a right to know the troop/group financial status at any time. When the leadership of a troop/group changes, a Troop/Group Financial Report must be submitted electronically within 30 days of the change. The CEO, CFAO, Director of Finance, or Service Unit Support Manager may request a financial report or audit of the troop/group finances at any time as deemed necessary. All record keeping of the troop and group's finances becomes part of the permanent record of the troop/group.

When managing troop/group accounts the following must be adhered to:

- Savings accounts, or other interest bearing accounts are not allowed.
- Girl Scout funds may not be used to purchase alcohol or tobacco products.
- Do not mingle personal expenditures with group expenditures on the same receipt.
- Troop/group and personal funds must not be comingled.

Guidelines for year-end financials

Year-end report covers the period from June 1 through May 31 (of the current Girl Scout year); and is due to the Service Unit Manager or designee by June 15.

The troop leader is responsible, in partnership with the girls in the group (Juniors and older), to prepare a finance report and distribute it to each family in the troop a minimum of one time per year due on June 15. Full disclosure of the troop finances annually ensures transparency and that all family members of the troop are informed of the troop's income and expenses. This should alleviate any concerns about troop finances from the parents.

A copy should be given to the Service Unit Manager as indicated above, only if the troop was unable to submit the report electronically.

Troops that do not meet during the summer are to keep (carryover) no more than \$100 per girl in their checking account unless they have submitted a detailed program plan to the Service Unit Manager and reported on the year-end financial report submitted to GSGLA.

The year-end report should include the following

- The accounting for June 1 through May 31 of the current Girl Scout year.
- Financial Ledger (this is a detailed income and expense record. May be one provided by GSGLA, created by the troop leader or treasurer in Excel, or one created from QuickBooks or Quicken).
- Debit and Cash Receipt Forms for any cash withdrawals using check or debit card
<http://www.girlscoutsla.org/documents/Debit-Payments-Cash-Receipt-Form.xlsx>.
- Troop/Group Finance Report <http://www.girlscoutsla.org/documents/Finance-Report-Autofill-Ledger-Workbook.xlsx>.
- Year-end report and all supporting documents must be given to the Service Unit Manager by paper copy or by electronic submission for review, verification, and signature no later than June 15. Use this link for electronic submittal <https://www.gsglavolunteerapps.org/gsglafinancereportsubmittal/>.
- Service Unit Manager or designee must complete the Service Unit Troop Financial Report (summary) and submit to <https://www.gsglavolunteerapps.org/gsglafinancereportsubmittal/> no later than July 15. All questions should be sent to ServiceUnitSupport@girlscoutsla.org
- July 15, all troops that do not have financials submitted to GSGLA will be suspended in eBiz, and placed on suspension; this means that the troops are not authorized to meet, travel, raise money, or take trips until the suspension is lifted.
- August 15, all troops that do not have financials submitted to GSGLA will face removal and or disbanding and troop parents will be notified of the suspension and given an opportunity to remedy the financial situation.
- New Troops that have formed any time during January through May of the current membership year do not need to submit a complete Year-End financial report. They should, however, submit the finance report form with their bank account and signer information or write "account not yet opened" in the bank account information section.

Electronic Submission of Troop/Group Financials

GSGLA prefers that year-end financials are submitted electronically using the Finance Submittal e-form <https://www.gsglavolunteerapps.org/gsglafinancereportsubmittal/>. The submittal form requires that the GSGLA Finance Report, and Cash Reconciliation forms be uploaded into the form. Once the form is completed, the attachments uploaded, and troop leader or designee electronically attaches their signature, and presses submit, the Service Unit Manager will be emailed the form and attachments for approval. The form and attachments will also be received by GSGLA simultaneously. The Service Unit Manager will then complete the Service Unit Troop Financial Summary Report http://www.girlscoutsla.org/documents/SU_Troop_Summary_Financial_Report.xlsx indicating they have reviewed the troop financials they have received. This report must be submitted here: <https://www.gsglavolunteerapps.org/gsglafinancereportsubmittal/> and any questions e-mailed to ServiceUnitSupport@girlscoutsla.org

Due date for the Service Unit Troop Financial Summary Report is July 15 for the year-end financials.

Service units and approved GSGLA groups must also submit financials at year-end. Use the same steps as troops.

Best Practices for managing expenses during troop travel

- Keep group funds in the bank for safe-keeping. Pay for as many items as possible from the bank account using check or debit card. Avoid the use of cash whenever possible. Pay for as many trip costs as possible in advance of your departure to avoid the need for carrying cash.
- Use debit cards linked to the group account during an activity or trip.
- Make one person responsible for group funds and for keeping a daily account of expenditures.
- Avoid the use of personal checks, personal debit cards, or personal cash for group expenditures. Reimbursements for unavoidable use of personal funds must be well-documented with receipts and written explanations.

Be sure Girl Scout families understand these key points

- Girl Scout troops should be self-supporting; they should not rely on funding from the girls' families.
- Girls, parents, and sponsors should know where troop funds come from and how they are spent.
- Girl Scout Daisies **DO** participate in the Cookie and the Fall Product programs!
- **Troop funds do not belong to individual girls, only to the troop as a whole.**
- **Girls earn money only for the troop, never for themselves.**

Girls may not receive individual credit for the amount of funds or the portion of the troop account that resulted from their contributed troop dues or their money earned or product sales program troop proceeds. The IRS requires that 501(c)(3) organizations must not be organized or operated for the benefit of private interests. If you have any questions on private benefit or troop account activities please reach out to your Service Unit Manager.

Helping girls earn money for Silver Award or Gold Award or travel

Girls may want to earn money to help finance their Silver Award or Gold Award projects. This is encouraged. However, there are some specific guidelines to which you must adhere. Money obtained from troop money-earning event(s) may be used for their Silver Award, if it has been voted on and approved by the troop. Funds from troop money-earning must only be used for troop events, projects, trips, or travel, and not for individual girl activities; except in the case of Gold Award projects. A girl may allocate her troop money-earning event funds directly towards her project. This does not count as private benefit as the funds support her project and not her directly. All money-earning effort, beyond the Cookie and Fall Product Sales, must be approved by the Special Events and Money Earning Go Team using the SEME e-form application www.gsglavolunteerapps.org/specialevent-2/.

An individual girl wanting to raise money for Destinations (a GSUSA travel opportunity) travel may conduct individual money-earning activities to help subsidize the cost of the trip. Money-earning opportunities like selling a handmade item or product throughout the year must go through the SEME approval process and be conducted during the designated period as stated on the SEME e-form application www.gsglavolunteerapps.org/specialevent-2/.

Troops that are Cadette grade level or higher may elect to open a separate checking account to manage Silver and Gold Award project money-earning, individual girl money-earning efforts to be applied to Destinations, and for extended travel plans.

Crowd funding

Troops, Service Units, and individual girls pursuing awards or program activity opportunities are **prohibited** from using crowd funding websites such as gofundme.com, kickstarter.com, indigogo.com, upstart.com and others that encourage income or contributions.

Group Treasury/Funds

Keep in mind that all funds collected by a troop or other pathway group have been raised under the auspices of GSGLA. When donors give to a troop they are not giving to a particular girl, they are giving to “Girl Scouts”. These monies belong to the troop/group as a whole and only as long as the troop is registered.

New troops or groups may ask, but not require, parents to donate a one-time startup amount when the troop begins meeting. No more than \$25 per girl is suggested. Membership **MAY NOT BE DENIED** based on the inability to pay the start-up amount. Families should know girls are expected to participate in troop money-earning activities to help fund their troop activities. Troops may be asked (but not required) to contribute a maximum of \$5 per girl per year to the local service unit as “dues” to provide for copying charges, mailing and other costs associated with providing local service to troop leaders. Troop dues are the monies girls contribute to help fund their troop activities or meeting needs. Dues typically range from \$0.50 to \$2.00 per meeting. Girls and parents together decide upon the amount and frequency of dues. No girl is denied membership based on an inability to pay troop dues.

Discrepancies/Mismanagement of Funds

If there is a discrepancy with the troop/group funds:

- The troop leader, assistant leader and adult treasurer will meet to determine the problem and resolve it.
- If the problem is not resolved, a GSGLA staff person will meet with the troop volunteers and determine accountability.
- Girls, parents, and troop volunteers must make the decision as to what action, if any, will be taken should there be mismanagement of funds.
- The troop adults will be responsible for pursuing any legal action if that is the decision of the troop.

Addition of a Troop Member

Since funds belong to the troop or group as a whole, and never to individual members, when a new member joins she benefits from those funds equally with the other members. If this is a recently-organized troop, where other families have been asked to contribute a start-up fee, the new member’s family should be asked as well. Remember: membership cannot be denied a girl whose family cannot pay.

What if a group has been working for several years to earn money for an extended trip and a new member joins close to departure time? In this case, if it’s possible to accommodate another traveler (tickets, hotel rooms, etc. have to be considered) it’s acceptable to invite the new girl to join the trip by paying her own way. If travel arrangements can’t be changed to include her, the girl could be given the option to join the troop after the trip, or join another troop if one exists.

Troop Member Transfers

When a girl leaves a troop, for whatever reason, she relinquishes any claim on money she helped earn for the troop.

Closing a Bank Account/Disbanding a Troop

When a troop/group or other pathway disbands, by rights the funds revert to GSGLA. It is our practice, however, that when a troop disbands, the girls should vote on what to do with troop funds, using the following guidelines. Monies may be:

- Given to the troop’s service unit to benefit its program activities or projects.
- Donated to GSGLA to support troops/members with financial hardships.
- Donated to GSGLA’s Family Partnership to fund our general operations. (GSGLA underwrites an average of \$325 per member per year.)
- Donated to the Juliette Low World Friendship Fund.
- Donated to a local charity whose mission is in keeping with Girl Scout principles.

Troops must submit a final Troop/Group Finance report with financial ledger, Troop/Group Disband Form http://www.girlscoutsla.org/documents/Troop_Group_Disband_Notice.pdf and a check in the amount of the remaining proceeds payable to GSGLA (if applicable), and troop's supplies and inventory to the Service Unit Manager or designee within 30 days of the last meeting date. The Service Unit Manager must review and sign the Troop Disband Form and submit to GSGLA within 10 days. The Troop Disband Form must indicate how the funds were distributed. The troop leader completes and submits the final finance report electronically. As when closing a personal account, be sure all checks and other debits have cleared the account before you close it, and realize that you may have to close the account in person.

Unused Girl Scout money left in accounts when groups disband become the property of GSGLA. Prior to disbanding, the group may decide to donate any unused funds to a worthwhile organization, to another group, or for girl activities. Under no circumstances may remaining funds be distributed to individual troop members or leaders. Turn remaining funds over to a Service Unit Support staff member within 30 days of the last meeting or event.

If a new troop is formed, funds and inventory may be distributed to the new troop(s) at the discretion of GSGLA. Once a troop/group disbands or graduates out of the program, a Troop/Group Disband Notice and a final finance report indicating a zero balance, must be finalized and turned in to Service Unit Treasurer.

Money-Earning Basics

Girls earn money in two distinct ways:

- **The Girl Scout Cookie Program and Fall Product Sales** organized by our council is open to all Girl Scouts. Girls can participate in two GSGLA-sponsored product sale activities each year. All girl members who take part in any pathway of Girl Scouting (troop, camp, travel, etc.), including Daisies, are eligible to participate in GSGLA-sponsored product-sale activities, with volunteer supervision. Please remember: volunteers and GSGLA staff don't sell cookies and other products—girls do.
- **"Group money-earning"** refers to activities organized by the group (not by GSGLA) that are planned and carried out by girls (in partnership with adults) and charge a dollar amount. Daisies may not participate in additional group or troop money earning activities.

Girls' participation in both GSGLA-sponsored product sale activities and group money-earning projects is based upon the following:

- Voluntary participation
- Written permission of each girl's parent or caregiver
- An understanding of, and ability to explain clearly to others, why the money is needed
- An understanding that money-earning should not exceed what the group needs to support its activities
- Observance of local ordinances related to involvement of children in money-earning activities, as well as health and safety laws
- Vigilance in protecting the personal safety of each girl
- Arrangements for safeguarding the money

There are a few specific guidelines—some required by GSUSA or the Internal Revenue Service—that ensure that sales are conducted with legal and financial integrity. To that end, consider the following reminders and cautions:

- All rewards earned by girls through the product sale activities must support Girl Scout program experiences, such as camp, travel, and program events, but not scholarships or financial credits toward outside organizations.
- Rewards are based on sales ranges set by councils and may not be based on a dollar-per-dollar calculation.
- **Groups are encouraged to participate in council product sales programs as their primary money-earning activity; additional money-earning activities must not coincide with the Cookie Program. Break-even events are allowed during this time.**
- Obtain written approval from GSGLA before a group money-earning event. This is done by submitting a Special Event & Money Earning e-form application and following the SEME guidelines. Please refer to the Special Events and Money Earning section of our website http://www.girlscoutsla.org/pages/for_volunteers/Cool_Tools.html.
- Girl Scouts discourages the use of games of chance*. Any activity which could be considered a game of chance (raffles, contests, bingo) must be approved by GSGLA and be conducted in compliance with all local and state laws.

- Girl Scout Blue Book policy forbids girls from the direct solicitation of cash. Girls can collect partial payment towards the purchase of a package of Girl Scout Cookies and Girl Scout Fall Product Program products through participation in GSGLA approved product sale donation programs. (Gift of Caring)
- Girl Scouts forbids product demonstration parties where the use of the Girl Scout trademark increases revenue for another business (For example: In home product parties). Any business using the Girl Scout trademark must seek authorization from GSUSA.
- Group money-earning activities need to be suited to the age and abilities of the girls and consistent with the principles of the GSLE.
- Money earned is for Girl Scout activities and is not to be retained by individuals. Funds acquired through group money-earning projects must be reported for the group, while following GSGLA procedures.

*** In California, charities and certain other private nonprofit organizations may conduct raffles to raise funds for beneficial or charitable purposes. The nonprofit must register with the Attorney General's Registry of Charitable Trusts prior to conducting a raffle and file an aggregate financial disclosure report for all raffles held during the reporting year. As it relates to Girl Scouts, only the council may hold games of chance, not its subordinate groups.**

The best way to earn money for your group is to start with Girl Scout cookie activities and Fall Product Sales. From there, your group may decide to earn additional funds on its own. Please be advised that any group wishing to plan a money-earning activity must submit a Special Event & Money Earning or SEME application, and receive approval, before advertising the activity. Additionally, all groups participating may only submit up to four “profit-making” Money Earning requests per program year (Oct 1- Sept 30). A “profit-making” money earning event is an event that makes over \$200. There is not a limit to how many “break-even” money earning events a group may participate in. See a sample form here:

http://www.girlscoutsla.org/documents/Event_Application_Sample.pdf.

A Money Earning activity is any activity that charges a fee. An activity can be a “break even” money earning activity which means it does not expect to make a profit.

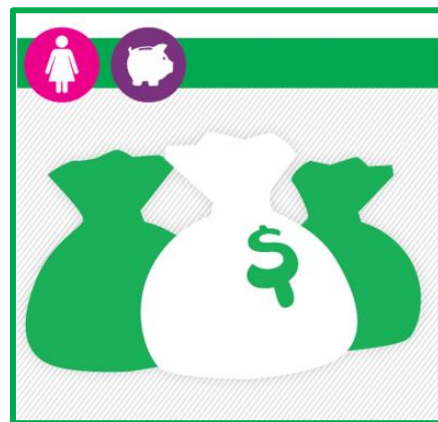
Juliettes and Money Earning Activities

Juliette money-earning activity will be coordinated with the treasurer of the service unit in which the girl is registered. The funds raised by the girl will be deposited into the service unit account with the treasurer accountable to maintain a spreadsheet for each girl with the deposits and withdrawals. Any donations will be made out to the service unit with the girl's name recorded on the check. Juliettes may then participate in program related activities by requesting funds through their service unit.

Troop Money

Money collected in a troop account belongs to the girls in that troop. These funds are to be spent according to group planning and Girl-led decision making. Troops can disburse funds to a cause or non-profit organization they deem important, e.g. as a charitable donation to a retirement home, as a thank you for use of facility, etc. However, Girls may not donate money to the organizations they work with to complete their Gold, Silver or Bronze award(s) as all monies collected to support the project must be spent on goods/services to benefit the project.

- When using a credit card reader, troops **cannot** charge the fee to the purchaser/participant per banking policies with Visa/Mastercard/Amex. This is a part of doing business and the troop will have to absorb this small fee to have the convenience of accepting a credit card for events or for boothing during the cookie sale.
- As a Gold Award Candidate, your money earning plan should be turned in with your Gold Award Proposal.



Understanding the Girl Scout Cookie Program

Did you know that the Girl Scout Cookie Program is the largest girl-led business in the country, with sales of more than \$800 million per year for girls and their communities nationwide? That's right. The Girl Scout Cookie sale is the leading entrepreneurial program for girls: no university has produced as many female business owners as the Girl Scout Cookie Program has. If you have a moment, watch the latest Girl Scout *What Can a Cookie Do?* video (<https://www.youtube.com/watch?v=3Wy31SsNPv4>) for an inspiring look into just how powerful those treats—and the girls who sell them—can be.

GSGLA-sponsored product sales are really the best way for Juliettes and troops to earn money to pursue their goals: the sales are beloved by the community and come with program, sales and marketing materials, and support that help girls run a great business. And they're an integral part of the GSLE. With every season of cookies, another generation of girls learns five important skills:

- **Goal setting** – Girls who set goals are more likely to reach or exceed those goals – from selling cookies or magazines to completing their science project on time!
- **Decision making** – A Girl Scout who is participating with her troop on deciding how to use troop proceeds grows her confidence to make decisions about spending baby-sitting money, being a leader, or resisting negative peer pressure.
- **Money management** – Girls who learn to handle orders, inventory, and customer's money grow to manage their own allowance, income from a part-time job while still in school, a checking account, or their own cell phone bill!
- **People skills** – Girls learn to listen and have confidence in speaking with others while asking for support of themselves and Girl Scouts with a purchase of cookies, chocolates, or magazines; she learns she can also work well with others on school projects or team sports; she asks for directions from her teacher to achieve her best!
- **Business ethics** – A Girl Scout is honest and responsible at every step of the Program and learns that being trustworthy and honest is a good personal attribute that has benefits in earning the respect of others in school, in college, and in the workplace!



And most of all, girls gain a tremendous amount of confidence. It's not easy to ask people to buy something—you have to speak up, look them in the eye, and believe in what you're doing—all skills that help a girl succeed now and throughout the rest of her life.

A Sweet Tradition

It has been decades since Girl Scouts began selling home-baked cookies to raise money. The idea was so popular that, in 1936, Girl Scouts enlisted bakers to handle the growing demand. For more on Girl Scout Cookie History, visit http://www.girlscouts.org/program/gsc_cookies/history.asp

Two commercial bakers are currently licensed by Girl Scouts of the USA to produce Girl Scout Cookies—Little Brownie Bakers and ABC/Interbake Foods—and each council selects the baker of its choice. Each baker gets to name its own cookies (which is why some cookies have two names) and gets to decide which flavors it will offer in a given year, besides the three mandatory flavors (Thin Mints, Do-Si-Dos®/Peanut Butter Sandwich, and Trefoils/Shortbread). For additional information on cookie varieties, including nutritional details, visit www.girlscoutcookies.org.



Fall Product Program

The 2016 Fall Product Program will offer a variety of nut and candy items from Trophy Nut Company, including various plain nut mixes as well as other varieties with chocolate or dark chocolate coverings. Our new magazine vendor, M2 Media, offers an outstanding selection of titles as well as great value for customers. Magazine subscriptions are a proven technique to quickly and easily raise funds for troops—it is all online for both customers and girls! In addition, many customers who already purchase magazine subscriptions can be encouraged to simply renew their existing subscriptions through their favorite Girl Scout. All Fall Product Programs are considered “Troop Opportunity Sales” because they quickly provide troops with “start-up” funds for the Girl Scout Year. Every troop is encouraged to participate in the Fall Product Program, as well as the Girl Scout Cookie Program.



Our Council's Role

Each year, GSGLA provides learning opportunities on the procedures to follow during each sale. Our council also establishes guidelines and procedures for conducting the sale and determines how the proceeds and girl reward system will be managed.

GSGLA provides troops with specific training for all Product Sales programs, including **Cookie Rookie**—a go-to guide for new troops—and our **Cookie and Fall Product Program Troop Guides**. These resources are designed to guide and support each troop with step-by-step instructions in achieving success with Product Sales Programs.

To learn more about GSGLA Product Sales Programs or to volunteer with the Product Sales Department, please contact the Customer Care Hotline at 213-213-0123 or by emailing us at customercare@girlscoutsla.org.

“What a Cookie Can Do” – Knowing Where Proceeds Go

Please share this information with girls and their parents/caregivers so that everyone is clear on how revenue raised through product sales makes it possible for GSGLA to serve girls. Proceeds resulting from product sales support program activities—in fact, GSGLA-sponsored product sales are a primary way in which our council raises funds to support Girl Scouting. The percentage of money to be allocated to participating groups (like yours) is determined by our council and explained to girls and adults as part of the product sale activity training.

The income from product sales does not become the property of individual girl members. Girls, however, may be eligible for rewards and credits that they put toward GSGLA-sponsored camps, programs, and programmatic materials. Girls may earn official Girl Scout grade-appropriate rewards related to product sale activities and GSGLA may choose to provide items such as participation patches, rewards, and GSGLA credit for event fees, camp fees, grants for travel and Take Action projects, as well as materials and supplies for program activities. GSGLA's plan for rewards applies equally to all girls participating in the product sale activity. Whenever possible, councils try to involve girls in the selection of awards and administration of money given to girls from product sales.

One critical task for each troop/group is to keep excellent records and establish a clear accounting system for all money earned and spent. As the group's volunteer, you are in charge of making sure money is spent wisely, excellent records are kept (keeping copies of all receipts in a binder or folder), and all income is tracked, too. For older girls, your job is to oversee their work, as **they** learn to keep impeccable records.

The Girl/Adult Partnership

Underlying all the lessons that girls can learn from their participation in the Girl Scout Cookie Program is the girl/adult partnership. Ideally, this is a partnership between the girl and her leader and between the girl and her parents or caregiver. Adult members do not sell cookies, they participate only in supporting the direct involvement of girls.

During the Girl Scout Cookie Program the girl/adult partnership may look like this:

- An adult and girl working together to make plans and set goals.
- An adult assisting a girl by giving her access to the information and training she needs but letting the girl do the selling and delivering of cookies.
- An adult guiding a girl in understanding the finances and letting her practice the skills.
- An adult advising a girl on how to market her cookies but allowing her to make her own decisions.
- An adult helping a girl understand her responsibility to support her local council but ensuring that her participation is voluntary.

What Can a Cookie Do?

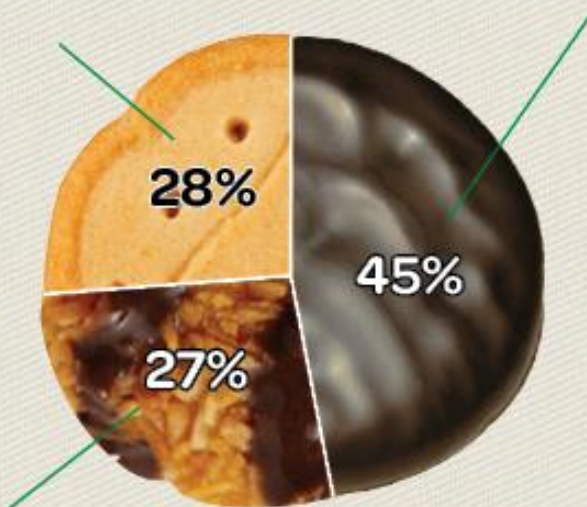
How cookie proceeds support Girl Scouts

Troop Earnings & Rewards

- ▶ Girls use proceeds for:
 - Field trips and travel
 - Summer camp
 - Programs and events
 - Community service projects
 - Program supplies and uniforms
 - Journey books and *Girl's Guide to Girl Scouting*
 - Girl Scout membership
 - Girl, troop, and service unit rewards

High Quality Girl Scout Programs

- ▶ Program areas include:
 - Leadership
 - Business & Financial Literacy (includes the cookie program)
 - Outdoor Adventure (includes camp)
 - STEAM (science, technology, engineering, art, math)
 - Healthy Living
- ▶ Maintaining Girl Scout camp and program sites
- ▶ Council-hosted girl and volunteer events



Girl and Volunteer Support

- ▶ Financial assistance and outreach to underserved girls
- ▶ Bringing the Girl Scout experience to more neighborhoods
- ▶ Volunteer training, materials, and recognitions
- ▶ Volunteer recruitment
- ▶ Volunteer support and resources

Find your cookies at girlscoutcookies.org.



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Safely Selling Girl Scout Cookies and Fall Product

A few other considerations will help keep girls safe:

- Parents and caregivers must grant permission for girls to participate and must be informed about the girls' whereabouts when they are engaged in product sale activities. Specific permission must be obtained when a girl intends to use the Internet for product marketing. A parent, caregiver, or other adult must know each girl's whereabouts when she is engaged in product sales, and if and when she is online.
- Girls should be identifiable as Girl Scouts by wearing a Membership Pin, official uniform, tunic, sash, vest, or other Girl Scout clothing.
- Adult volunteers must monitor, supervise, and guide the sale activities regardless of the girls' age levels.
- Girl Scout Daisies (in kindergarten and first grade) may be involved in GSGLA-sponsored product sale activities, but they cannot collect money in any other way except through group dues or parental contributions.
- Girl Scout Daisies, Brownies, and Juniors must be accompanied by an adult at all times. Girl Scout Cadettes, Seniors, and Ambassadors who participate in door-to-door sales must be supervised by (but do not need to be directly accompanied by) an adult. Girls of all grade levels must **always** use the buddy system.
- Money due for sold products is collected when the products are delivered to the customer. Girls will need to know whether they can accept credit cards and checks; and to whom customers should write checks—find out from your troop leader.
- Personal customer information should remain private. Customer credit card information should not be collected by girls and should not be asked for on any form collected by girls.
- A girl's physical address, social media page address, IM name, Skype name or number, email address, or cell number should **never** be revealed to anyone outside her immediate circle of family and friends. You've heard it before, but it bears repeating.
- Girls can market cookies and other products by posting on social media sites like Facebook or Twitter or sending emails to friends, family members, and former customers, as long as they use a group email address, the account or address of a parent/caregiver or adult volunteer, a blind email address (in which the recipients cannot see the sender's email address), or the online email tools provided by cookie and nut vendors. Girls 13 and older can also use their social media sites (such as Facebook, Twitter, or Pinterest) to do the same to her immediate circle of family and friends. Be sure each girl's account uses the tightest privacy settings and doesn't reveal information about her or her location to anyone outside her circle.
- Sales may **not** be transacted on the Internet (for example, through a site that has an electronic shopping cart), except for nut and magazine sales using the official GSGLA-sponsored websites. Girls can, however, receive order commitments for cookies sales via email or the Internet. In other words, potential customers can relay via email or a Facebook post, for example that, "Yes! I'd like four boxes of Thin Mints and three boxes of Trefoils."
- Digital Cookie is a new initiative for girls and troops to offer cookies for sale online just as we have with nuts and magazines for a few years. Digital Cookie is under development and review by GSUSA. GSGLA's participation is not certain at this time. If we participate in Digital Cookie in the future, please look for complete information as part of your troop's regular cookie training.

Please also keep in mind:

- GSGLA volunteers and staff do not sell cookies and other products; girls sell them.
- Girls can participate in no more than two council-sponsored product sale activities each year, which are the cookie sale and fall product sale.

Before beginning any cookies or other product sales with your group, refer to the "Cookies and Nuts" tab at www.girlscoutsla.org/pages/product_sales/index.html.

Daisies: Stay Especially Safe!

Girl Scout Daisies are too young to be marketing online through their group, parent or caregiver websites, or social media sites. For this reason, Girl Scout Daisies are allowed to send out emails only when working directly with an adult. Daisies and their adult volunteers must use only blind emails or the online marketing tools provided by GSUSA product vendors on their websites.

Preparing for your Girl Scout Cookie Booths

Cookie booths, or temporary sales set-ups in areas with lots of foot traffic, are a popular way for girls to sell cookies as a team. Our council has established cookie booth locations; contact your Service Unit Cookie Program Chair before planning a cookie booth of your own.

Once you've received GSGLA approval, check out the booth site before the day of the sale. Find out what security measures are in place—these may include lights for evening sales and whether a security camera watches the booth area—and where the nearest bathrooms are located. In addition, review the Girl Scout Cookie/GSGLA-Sponsored Product Sale *Safety Activity Checkpoints* to make sure you and the girls are as prepared as possible.

On the day of the sale, these tips will help keep everyone safe:

- Ensure that you have adequate space at the booth (table, products, and girls) to allow safe passage by pedestrians, bikes, and cars.
- Plan to have at least two adults and one girl at the booth at all times. From time to time, volunteers might want to take breaks or will have to accompany young girls to the bathroom, so make sure to have a few extra adults on hand.
- Girls make **all** sales, except in cases where adults are helping Daisies handle money.
- Respect the surrounding businesses by making sure your booth isn't blocking a store entrance or exit.
- Attract customers with colorful signs. Remind girls to be polite and to have their sales pitch ready for interested shoppers.
- Be especially careful with the money box; make sure it's under adult supervision and out of public sight. Arrange for cash to be removed from the site periodically. When you do travel with money, have someone accompany you to your vehicle and/or the bank.
- Report any suspicious people in the area to local security.

If someone takes money or cookies from your booth, **do not** attempt to physically recover the stolen items and **do not** allow the girls to do so. Instead, get a good description of the offender(s), call 911, and alert local security (if applicable).

Make sure girls know what to do in case of theft. Report any incidents to GSGLA using the incident report form.

Two adults must be present at all times. In the case of Senior and Ambassador Girl Scouts, if at least two girls are present, only one adult needs to be present at all times.

Carefully read and follow the annual guidelines and policies as outlined in the Troop Guide and at your troop's cookie training.

Gift of Caring

The Gift of Caring Program is a GSGLA-wide community service project that gives Girl Scouts the opportunity to learn philanthropy and community service. Troops collect monetary donations from customers for cookies to be purchased by GSGLA, who coordinates delivery to our Gift of Caring community partners: Los Angeles Regional Food Bank, Operation Gratitude, Bob Hope USO, Goodwill, and Blue Star Mothers. This is a great talking point for girls to share with their customers and a great way to help teach girls that the cookie program can make a big impact in their community and to others.

Handling Product Complaints

It has always been the practice of Girl Scout councils and the bakers to guarantee customer satisfaction with their cookies. If a customer for some reason is not satisfied with the quality of their cookies they can contact the baker via the number printed on the side of the box of cookies.

Troops/group should notify their council if they are aware of any customer dissatisfaction by contacting the Customer Care line at 213-213-0123.

Using Online Resources and Social Media to Market Cookies and Other Products

Girls may use Facebook, Twitter, Instagram, text messages, IMs, and emails as online marketing tools to let family, friends, and former customers know about the sale and collect indications of interest. All are effective ways that girls 13 and older can promote cookie and other product sales. Girls under 13 cannot independently set up online marketing sites.

Girls under 13 can use their parent or caregivers' online sites with their approval and supervision. But first, please keep in mind that girls:

- **Can market to and collect indications of interest from customers within their councils' zip codes.** Refer prospects that come from outside council jurisdiction to the council finder at www.girlscoutcookies.org. Family members are the exception to this rule.
- **Cannot have customers pay online** (such as through a shopping cart function on a website the girls create). Girl Scout nut and magazine sales are the exception to this rule. Cookie Club is the only approved online sales tool available for girls to use when selling cookies. Outside of Cookie Club, girls cannot set up online sites where cookies are sold and money is exchanged via the Internet.
- **Must sign the Girl Scout Internet Safety Pledge** (available at http://www.girlscouts.org/help/internet_safety_pledge.asp) before doing any online activities and all online activities must be under the supervision of adults.
- **Cannot expose their own or any other girl's email address, physical address, or phone number to the public.** When writing email messages or online announcements, girls should sign with their first name only, along with their group number or name and their council name.

For girls in fifth grade and above, have your group visit <http://forgirls.girlscouts.org/internet-safety/>, a site addressing Internet safety for teens and tweens. Girls can even earn an online award for completing activities on this site.

Using Social Media

A girl (or group of girls) over the age of 13 may work in partnership with an adult to market cookies and other products online, using the social media account (such as Facebook, Twitter, Pinterest, or LinkedIn) of the adult. Social media is a fun, fast way to get out an urgent message, such as, "It's Girl Scout cookie time!" Posting, tweeting, or pinning such a message will get the attention of friends and family.

Before girls use social media as a marketing tool, keep the following in mind:

- Girls must have parental permission to use social media.
- Girls must meet age limits set by the provider, which is 13 and above in most cases, as per the United States Child Online Privacy and Protection Act and the Child Online Protection Act.
- Any use of photos requires a photo-release form signed by parents/caregivers of the girls pictured and the signature of any adults pictured.
- Any use of online video sharing sites (such as YouTube), where the video is representing Girl Scouts or Girl Scout products, must follow specific requirements for that site. Girl Scout photo release forms must also be signed by parents/caregivers and any adults pictured. (In other words, this is not an easy venture, but if you and the girls are willing, it's worth the investment.)
- Be mindful of copyright laws by using designs, text from magazines or books, poetry, music, lyrics, videos, graphics, or trademarked symbols without specific permission from the copyright or trademark holder (and, generally, this permission is pretty tough to get!). Girl Scout trademarks (such as the trefoil shape, Girl Scout pins, and badges and patches) can be used only in accordance with guidelines for their use. (The Girl Scout trefoil, for example, may not be animated or used as wallpaper for a website.) Check http://www.girlscoutsla.org/pages/for_volunteers/Cool_Tools.html for complete graphics guidelines and approvals.

Setting Up a Group Website

Groups whose girls meet age criteria (13 years or older) and have parental permission may set up a group Facebook page or website. Before you and the girls design a website, remember that the web is an open forum for anyone, including potential predators. Documented instances of cyberstalkers make it imperative that any information that could jeopardize the safety and security of girls and adults is not disclosed on a website. Please adhere to these guidelines to ensure the girls' safety:

- Use girls' first names only and never post girls' addresses, phone numbers, or email addresses.
- Never, ever, ever post addresses of group meeting places or dates and times of meetings, events, or trips. An adult volunteer who wishes to communicate upcoming events with families of girls should use email instead of posting details on a website, unless that site is password protected or is a closed/secret Facebook group.
- Always have a parent's or caregiver's signature on a photo release form before using pictures of girls on a website.

- Make yours a site that does not allow outsiders to post messages to the site, or make sure all postings (such as message boards or guest books) have adult oversight and are screened prior to posting live. Don't violate copyright law by using designs, text from magazines or books, poetry, music, lyrics, videos, graphics, or trademarked symbols without specific permission from the copyright or trademark holder (and, generally, this permission is pretty tough to get). Girl Scout trademarks, such as the trefoil shape, Girl Scout pins, and badges and patches can be used only in accordance with guidelines for their use. The Girl Scout trefoil, for example, may not be animated or used as wallpaper for a website. For GSGLA specific information, visit this page http://www.girlscoutsla.org/pages/for_volunteers/Cool_Tools.html and review the documents available under the "Communications" section.
- * It is important to remember the twofold purpose of the Girl Scout Cookie Program when selling cookies or other products. The primary purposes of these sales are to help girls grow and develop and to generate the revenue necessary to provide Girl Scouting to as many girls as possible. For this reason, girls should be directly involved in any sales that are made, whether in person or over the Internet.

Special Events and Money-Earning Activities

Product sales programs are a great way to earn the funds necessary for girls to travel or carry out Take Action projects. If income from the product sales programs isn't enough, however, girls have more options available to them.

Hosting a Girl-Led Event

If you're working with girls who want to host an event—large or small—be sure girls are leading the event-planning, instead of sitting by passively while you or another adult plans the event. Learn how by taking the Special Events & Money Earning (SEME) Training before planning your event. To get girls started, ask them to think about the following questions (Daisies may not plan and hold additional group or troop money earning activities):

- What sort of event do we have in mind?
- Who is our intended audience?
- Will it be outdoors?
- Does the audience have to be invited, or can anyone come?
- What's our main topic or focus?
- What's our objective—what do we hope to accomplish at the end of the day?
- Will one or more speakers need to be invited? If so, who? How do we find speakers?
- Where will the event take place?
- Is there a charge for this venue?
- Is the venue large enough to accommodate the audience?
- Do we have to obtain permission to use this venue? If so, from whom?
- Are there adequate facilities for the audience? If not, how much will extra portable toilets cost, and how many do we need?
- Is there adequate parking or a drop-off point for girls?
- Do we need tables? chairs? podiums? microphones? speakers?
- What sort of entertainment will we provide?
- Will we provide or sell refreshments? If so, what kinds?
- How many chaperones will we need? Who will we ask?
- What emergency care do we need to plan for? Is the event large enough that local police and fire departments need to be notified?
- Do we need to purchase Additional Activity Insurance for non-Girl Scouts?
- How will we advertise the event?
- What decorations will we use?
- Will we give away any keepsakes?
- Will we charge for the event?
- Who will set up the event?
- Who will clean up after the event?
- How will we determine whether the event was a success?

Ideas for girl-led events with family, friends, and community experts are also available in the Leadership Journey adult guides!

Troops/groups wanting to host an event will need to have a volunteer complete the Special Events and Money Earning training, online or in person. A Special Event and Money Earning (SEME) e-form application must be submitted for all troop/group events. This includes all money earning activities whether the activity is a “profit-making” money earning activity (that makes more than \$200) or a “break-even” money earning activity where there is little to no profit made. A Money Earning activity is any activity that charges a fee. An activity can be a “break even” money earning activity which means it does not expect to make a profit.

For SEME resources, please see the Special Event Director online training module here

<http://gsglaonlinetraining.org/course/view.php?id=20>

A troop may not host more than four “profit-making” money earning events, in addition to the fall product sale and the cookie program.

If a troop requires money-earning activities beyond GSGLA’s product sales program, for a specific purpose, then the following guidelines must be met:

Troops must:

- Participate in both cookie and fall product sale programs. (New troops organized during or after the fall product program are only required to participate in the Cookie Program).
 - If a girl chooses to participate in Additional Money Earning Activities as a Girl Scout working on her Gold Award, she is required to participate in BOTH the Fall Product and Cookie Program most recent to the date you submit your Gold Award proposal.
- Obtain permission from each participating girl’s parent or caregiver before any money-earning activity occurs.
- Be in good financial status, having turned in all troop/group finances on time and accurately.

There are three types of events that need GSGLA approval: Events that involve four or more troops, “profit-making” money-earning events/activities, and “break-even” money-earning events/activities. Troops are limited to four additional “profit-making” money-earning activities in addition to the two GSGLA product sale programs in a Girl Scout calendar year.

Approval Procedures

In order to participate in additional money earning activities, troops are required to actively participate in both GSGLA-sponsored product sales programs. Troop participation is defined as 50% or more of the registered girls in the troop participate in both GSGLA-sponsored product sales (Fall and Cookie).

1. Submit a Special Event/Money-Earning e-form application <https://www.gsglavolunteerapps.org/special-eventtroop-money-earning-application-2-0/> at least four (4) weeks minimum prior to the event and before any advertising is done. The event flier cannot be distributed until you receive approval.
2. Complete the online final report with the event results within 30 days after the activity.
3. Money-Earning activities must not coincide with the Cookie Program. Break-even events are allowed during this time.
4. Solicitation of funds:
 - A. Girls may not solicit funds.
 - B. Girl Scouts, in their capacity as Girl Scouts, MAY NOT solicit or raise funds for any other organization. This includes participating in walk-a-thons, telethons, product sales parties such as Tupperware, Pampered Chef, Mary Kay or other similar home party sales, the sale of commercial products or similar fundraising opportunities.
5. Girl Scouts may elect to support another organization through Take Action or service projects that do not involve fundraising, and by making a donation from the troop’s treasury.

Money Earning Activity Examples

The following examples of money-earning projects give girls a way to build public speaking, financial literacy, marketing, and other skills.

Entertainment:

- Talent show, fashion show, tea party
- Flock of flamingos traveling yard décor
- Movie Night – with proper studio approval/authorization

Food/M meal Events:

- Restaurant Fundraiser
- Spaghetti dinner
- Pancake breakfast
- Multicultural meals for younger girls
- Candy-Making workshop
- Lollipops, cookies for sale
- Bake sales
- Meals at volunteers' meetings
- Themed meals, Indian meal, Mexican dinner (depending on girls' Destination)

Service(s):

- Babysitting for holiday (New Year's Eve), special or GSGLA events
- Holiday activity/supervised crafts so parents can shop
- Raking leaves, weeding, cutting grass, sweeping walks
- Pet walking
- Gift-wrapping
- Cold or hot beverages at a Girl Scout event
- Cooking class or other specialty class
- Taking photos and/or creating greeting cards or calendars
- GSGLA program event or badge workshop focused on a theme (e.g., culture); girls provide the program and benefit from program fees

Collections/Drives:

- Recycling/newspapers
- Cell phones/e-waste
- Bottle and can recycling
- Used ink cartridges turned in for money
- Christmas-tree recycling

Specialty Products (creating a personalized note, ribbon, or creative packaging customized by girls adds value to a product):

- Christmas wreaths/ornaments
- Crafts (crochet, needlepoint, jewelry, ornaments)
- Yard or garage sale
- Books for resale (Previously used)
- Roses for Valentine's, Mother's, Grandparent's Day
- Soap and/or bath salts

Other:

- Campouts with overnight themes
- Journey or Badge workshops
- Boating workshops
- He/She & Me type events
- More ideas for events are available in the SEME manual

GSGLA's Guidelines for Special Event Approval

Special Events and Money Earning include multi-troop events and events held on the service unit level, whether for Girl Scouts only, for Girl Scouts and a parent or family, or for the wider community. Some special events last for a day or less, others may be overnight (a lock-in, for example), and some may last two nights or more (a camporee or trip, for example.) Any event that will last more than three consecutive days does not fall under these guidelines and requires contacting your Service Unit Manager for further direction prior to any planning or incurring any expenses.

Step 1- Training

The adult event director takes training called Special Events and Money Earning. In this training, adults will learn how to help girls plan a successful event. You will also receive valuable tools and resources along with GSGLA specific information that will help to make your event successful.

Step 2 –Brainstorming and submittal

The event director recruits a girl committee* and mentors them as they decide on an event theme, date and time, costs, etc. As far in advance as possible, the committee submits the idea to their service unit for approval. If the event includes four or more troops or has a fee, the troop must submit a Special Event/Money Earning e-form application <https://www.gsglavolunteerapps.org/special-eventtroop-money-earning-application-2-0/>. Certificate of Insurance requests must be indicated on application. Facility Use Agreements/Reservation Contracts for sites must be completed and signed by requestor and uploaded with e-form application.

**The committee can be made up of representatives of many troops, or one troop may volunteer to organize the event. Most Girl Scout Brownies are not developmentally ready to plan a service unit event, but older Brownies can certainly plan smaller events for other Brownies and for Daisies! Daisy Girl Scouts may not host events.*

Step 3 - Approval

Once the application is submitted, it is automatically sent to the Service Unit Manager for review and approval. Once the Service Unit Manager or designee approves the event, the SEME Go Team then approves the event. If further information is required for the application by the Service Unit Manager, the Go Team, and/or GSGLA, you will receive an email from the SEME@girlscoutsla.org requesting further information. If a Certificate of Insurance (COI) or other document* is required by the vendor or venue, it will be issued by GSGLA staff once the agreement/contract has been reviewed and event approval has been granted. The event organizer may be required to obtain proof of insurance from the vendor/venue as well.** Contracts may not be submitted to the venue before approvals.

Once the application has been approved Additional Activity Insurance needs to be obtained by the hosting group if non-members will participate. The Certificate of Insurance will be issued once the agreement/contract has been reviewed and approved by Risk Management. It may not be submitted to the site until then. Be sure to fill out any agreements/contracts; initial and sign before submitting for approval, this will help expedite the process.

* Requests for GSGLA documents should be in writing. Written requirements for council documents will be found in the event's contract or Rules and Regulations from the venue. If the only written version of the request for council documents is on the venue's website, please provide the link or print out of that specific webpage.

** See Contracts and Agreements

Step 4 –Advertising

Once you have written approval for the event, you may forward fliers and other information to Service Unit Managers to share with troops and continue with your planning. If your event is open for GSGLA-wide registration, you may request that it be included on the GSGLA calendar as a SU/troop hosted event.

Collaborating with Supporters

GSGLA relies on monetary support from individuals, corporations, foundations, and government agencies to ensure Girl Scouting remains available and affordable for all families. Fundraising efforts are conducted by staff in the Fund Development Department. For this reason, troops, groups, Juliettes, and service units are not allowed to directly solicit in-kind donations valued \$51 or more, or cash donations, grant opportunities, or sponsorships of any amount from corporations, foundations, and government agencies unless Fund Development staff has given written approval (Please see “Direct Donations to, Group, Juliette, and Service Unit” on how to handle donations from individuals.)

When you submit the Solicitation Approval eform (link below), you help ensure that GSGLA remains in compliance with the strict rules and regulations established by the Internal Revenue Service (IRS) in order to maintain our 501(c)3 status. Additionally, you help ensure that individuals, corporations, foundations, and government agencies are not solicited multiple times in one year, which will either cause them to give less or stop funding altogether.

To request authorization to directly solicit in-kind donations valued \$51 or more, cash or grant opportunities of any amount, or sponsorship agreements, please complete the Solicitation Approval eform <https://www.gsglavolunteerapps.org/solicitationapproval/>. You will receive a response from Fund Development within five (5) business days from eform submission.

Troops, groups, Juliettes, and service units are encouraged to focus their efforts through the Girl Scout Cookie Program and Fall Product Sales Program. There are, however, additional opportunities where funds may be raised for troops, groups, Juliettes, service units, or GSGLA; all options are as follows:

1. In-Kind Donation

In-kind donations are contributions of goods or services. Troops, groups, Juliettes, or service units may approach community organizations, businesses, religious organizations or individuals to request an in-kind donation for troop meeting space and not have to submit the Solicitation Approval eform. For other types of in-kind donations including but not limited to such as volunteer hours, activity/award project materials or equipment loans, please complete the Solicitation Approval eform <https://www.gsglavolunteerapps.org/solicitationapproval/> for any donation valued \$51 or more. This will help prevent duplicate requests to the same supporter, help all parties stay in compliance, and will assure in-kind donors are recognized for their support of Girl Scouts.

For any questions, please contact Andrea Ramirez at 626-677-2203 or aramirez@girlscoutsla.org with any questions.

2. Corporate Matching Program

Many corporations have matching gift programs where the corporation matches the monetary gift or volunteer hours of a Girl Scout parent, troop leader, or volunteer who is a company employee. For example, a parent may donate to Family Partnership or donate their time, and then submit the required paperwork to their employer for a monetary matching gift. Please have the parent consult their employer’s corporate matching program guidelines for all policies and procedures.

Those who participate in their company’s matching gift program may designate the gift to support their troop, group, Juliette, service unit, GSGLA, or a combination of the five. See **Donation Pass Thru** below for instructions on how to pass a gift thru to a troop, group, Juliette, or service unit after it is received by GSGLA headquarters. See **Gift Amount Limits** below for annual giving limits for donors by level.

For any questions, please contact Andrea Ramirez at 626-677-2203 or aramirez@girlscoutsla.org.

3. Restaurant Fundraisers and Third Party Fundraising Opportunities

Restaurant fundraisers and other third party fundraising opportunities are subject to approval thru the Special Event & Money Earning (SEME) application and the applicable guidelines must be upheld at all times.

Restaurants offer local organizations the opportunity to fundraise by donating a percentage of the restaurant sales on a particular day. Girl Scout troops and service units may organize such fundraising events and keep 100% of the money raised. Girl Scouts may wear their uniforms when promoting their fundraiser and during the event itself.

Third party fundraising opportunities may include businesses that provide products, tickets, gift cards, script, or coupons among other items for nonprofit groups to sell for a portion of the profits. Selling items or products provided by these types of companies as a money-earning activity is not an approved activity. Additionally, Girl Scouts cannot endorse products or businesses, and the Girl Scout logo may not be used in any way by a product or business.

A third party fundraising opportunity may also include collecting donated goods for a non-profit or business and, in return, the non-profit or business will provide a monetary benefit based on how much is collected. Approval to participate in these types of third party fundraising opportunities must be requested thru the SEME process.

To obtain written approval from GSGLA before organizing a restaurant fundraiser or third party fundraising opportunity, submit a SEME e-form application and follow the SEME guidelines. <https://www.gsglavolunteerapps.org/specialevent-2/>. For additional information regarding GSGLA Marketing Department and IRS regulation compliance, see Restaurant Fundraiser Guidelines http://www.girlscoutsla.org/documents/Restaurant_Fundraiser_Guidelines.pdf

See **Donation Pass Thru** below for instructions on how to pass a gift thru to a troop, group, Juliette, or service unit after it is received by GSGLA headquarters.

For any information, please contact Andrea Ramirez at 626-677-2203 or aramirez@girlscoutsla.org.

4. Direct Donations to Troop, Group, and Service Unit

On occasion, individuals, organizations, or local businesses may wish to make a direct donation to support a specific troop, group, or service unit. GSGLA along with the troops, groups, and service units must honor donor wishes and direct their funds accordingly. If any issue arises regarding a donor(s) and/or their wishes for their gift, please contact Andrea Ramirez for assistance.

A troop, group, or service unit may receive a direct donation if:

- the gift amount does not exceed the maximum limit of young girl troop/groups, older girl troop/groups, and service units (see **Gift Amount Limits** below)
- the gift is intended for the benefit of the entire troop, group, or service unit and not an individual member
- the gift is intended for the completion of a Bronze, Silver, or Gold Award project
- the donor does not want a tax receipt

Girls working on their Gold Award can receive a donation that is intended for her individually provided the money is kept in the troop account.

If the gift amount is larger than the maximum limit or if the donor wants a tax receipt, the gift must be paid to and sent directly to GSGLA's headquarters for processing. Subsequently, the Fund Development Department will send a tax receipt to the donor and the appropriate amount of the gift will be passed thru to the troop, group, Juliette, or service unit.

See **Donation Pass Thru** below for instructions on how to pass a gift thru to a troop, group, Juliette, or service unit after it is received by GSGLA headquarters. See **Gift Amount Limits** below for annual giving limits for donors by level.

For more information, please contact Andrea Ramirez at 626-677-2203 or aramirez@girlscoutsla.org.



Asking for Support, Donation Pass Thru, Gift Amount Limits, & Juliette Support Process

Asking for Support

Girls are not allowed to directly solicit and must work with an adult partner (parent, leader, advisor) to request monetary donations, in-kind gifts, or services. The Girl Scout may describe her project, write letters, create presentations, and the adult must make the actual ask.

Donation Pass Thru

For a troop, group, Juliette, or service unit to receive gifts processed by GSGLA headquarters on their behalf, the troop leader or service unit manager must submit a Donation Pass Thru eForm <https://www.gsglavolunteerapps.org/donation/>. Once the gift and eform are received, GSGLA mails a check made out to the appropriate Troop/Group/SU and addresses it to the Troop Leader or SUM. Please allow 4-6 weeks for processing.

Gift Amount Limits

Young girl troops, groups, Juliettes (Daisy, Brownie, Junior) may receive a single gift from any one source during a Girl Scout year of up to \$250. For gifts in excess of \$250, the balance will remain with GSGLA.

Older girl troops, groups, Juliettes (Cadette, Senior, Ambassador), multi-level troops with older girls, and service units may receive a single gift from any one source during a Girl Scout year of up to \$1,000. Girls working on their Gold Award can individually receive a maximum of \$1,000 from any one source. For gifts in excess of \$1,000, the balance will remain with GSGLA. For restaurant fundraisers, the benefiting troops, groups, Juliettes, and service units may keep 100% of the money raised.

Juliette (aka Individually Registered Girl Scouts) Support Process

Juliettes, individually registered Girl Scouts, may have eforms submitted by their registered Girl Scout parent or mentor. Money earned (from product sales, etc.) or raised (from matching gifts, etc.) must go into an account held by a troop, group, service unit, or GSGLA. In order to use any funds, Juliettes must present their needs to the entity overseeing the account. Gift amount limits apply and there is no guarantee that Juliettes will have access to the full amount of money earned. Juliettes are encouraged to reach out to their GSGLA program staff liaison about the availability of options. For more information, please contact Andrea Ramirez at 626-677-2203 or aramirez@girlscoutsla.org

When Collaborating with Any Other Organization:

- **Do not directly raise funds for other businesses and organizations:** Girl Scouts are not allowed, when identifying themselves as Girl Scouts (such as wearing a uniform, a sash or vest, official pins, and so on), to solicit money on behalf of another organization. This includes participating in a walkathon or telethon while in uniform. Individual girls, who are not acting as Girl Scouts or on behalf of Girl Scouts, and are not wearing anything that would identify them as Girl Scouts, may participate in fund-raisers as they (or their families) see fit. You and your troop can, support another organization through Take Action or service projects.
- **Steer clear of political fundraisers:** When in an official Girl Scout capacity or in any way identifying yourselves
- as Girl Scouts, your troop may not participate (directly or indirectly) in any political campaign or work on behalf of or in opposition to a candidate for public office. Neither letter-writing campaigns nor participation in political rallies, petition circulation, or carrying political banners is allowed. Doing so can jeopardize the IRS nonprofit status of GSGLA.
- **Be respectful when collaborating with religious organizations:** Girl Scouts must respect the opinions and practices of religious partners, but no girl should be required to take part in any religious observance or practice of the sponsoring organization or partner
- **Do not sell or endorse commercial products:** “Commercial products” means any product sold at retail. Since 1939, girls and volunteers have not been allowed to endorse, provide a testimonial for, or sell such products.
- **Comingled Funds:** Girl Scout funds and sponsoring organization funds should never be comingled.

For more information, please contact Andrea Ramirez at 626-677-2203 or aramirez@girlscoutsla.org

Helping Girls Reach Their Financial Goals

The Girl Scout Cookie Program is so well-known in communities, it's likely that your girls will already know a bit about it and want to get out there to start selling as soon as possible. But it's important that the girls have a clear plan and purpose for their product-sale activities. One of your opportunities as a volunteer is to facilitate girl-led financial planning, which may include the following steps for the girls:

1. **Set goals for money-earning activities.** What do girls hope to accomplish through this activity? In addition to earning money, what skills do they hope to build? What leadership opportunities present themselves?
2. **Create a budget.** Use a budget worksheet that includes both expenses (the cost of supplies, admission to events, travel, and so on) and available income (the group's account balance, projected cookie proceeds, and so on).
3. **Determine how much the group needs to earn.** Subtract expenses from available income to determine how much money your group needs to earn.
4. **Make a plan.** The group can brainstorm and make decisions about its financial plans. Will cookie and other product sales—if approached proactively and energetically—earn enough money to meet the group's goals? If not, which group money-earning activities might offset the difference in anticipated expense and anticipated income? Will more than one group money-earning activity be necessary to achieve the group's financial goals? In this planning stage, engage the girls through the Girl Scout processes (girl-led, learning by doing, and cooperative learning) and consider the value of any potential activity. Have them weigh feasibility, implementation, and safety factors.
5. **Write it out.** Once the group has decided on its financial plan, describe it in writing. If the plan involves a group money-earning activity, fill out an application for approval from our council and submit it along with the budget worksheet the girls created.



Remember: It's great for girls to have opportunities, like the Girl Scout Cookie Program, to earn funds that help them fulfill their goals as part of the GSLE. As a volunteer, try to help girls balance the money-earning they do with opportunities to enjoy other activities that have less emphasis on earning and spending money. Take Action projects; for example, may not always require girls to spend a lot of money!

In order to be allowed to participate in Special Events & Money Earning Activities, troops/groups need to follow GSGLA's requirements discussed at the beginning of this chapter. Additionally, they will need to fill out the Special Events & Money Earning e-form application found here: <https://www.gsglavolunteerapps.org/special-eventtroop-money-earning-application-2-0/>. Please see section entitled GSGLA's Guidelines for Special Event Approval (in this document) for more detailed information on this process.

Reviewing Financial and Sales Abilities by Grade Level

As with other activities, girls progress in their financial and sales abilities as they get older. This section gives you some examples of the abilities of girls at each grade level.

Girl Scout Daisies

The group volunteer handles money, keeps financial records, and does all group budgeting.

Parents/caregivers may decide they will contribute to the cost of activities.

Girls can participate in Girl Scout cookie activities and Fall Product sales.

Daisies are always paired with an adult when selling anything. Girls do the asking and deliver the product, but adults handle the money and keep the girls secure.

Daisies may participate in fall product/cookie program but not in additional money earning.

Girl Scout Brownies

The group volunteer handles money, keeps financial records, and shares some of the group-budgeting responsibilities.

Girls discuss the cost of activities (supplies, fees, transportation, rentals, and so on).

Girls set goals for and participate in council-sponsored product sales.

Girls may decide to pay dues.

Girl Scout Juniors

The group volunteer retains overall responsibility for long-term budgeting and record-keeping, but shares or delegates all other financial responsibilities.

Girls set goals for and participate in council-sponsored product sales.

Girls decide on group dues, if any. Dues are collected by girls and recorded by a group treasurer (selected by the girls).

Girls budget for the short-term needs of the group, on the basis of plans and income from the group dues.

Girls budget for more long-term activities, such as overnight trips, group camping, and special events.

Girls budget for Take Action projects, including the Girl Scout Bronze Award, if they are pursuing it.

Girl Scout Cadettes, Seniors, and Ambassadors

Girls estimate costs based on plans.

Girls determine the amount of group dues (if any) and the scope of money-earning projects.

Girls set goals for and participate in council-sponsored product sales.

Girls carry out budgeting, planning, and group money-earning projects.

Girls budget for extended travel, Take Action projects, and leadership projects.

Girls may be involved in seeking donations for Take Action projects, with council approval.

Girls keep their own financial records and give reports to parents and group volunteers.