

### Overview

At Girl Scouts of Citrus Council (GSC), we believe in empowering girls to explore bold ideas and take action in their communities. Through our core product programs—the Girl Scout Cookie Program and Fall Product Program—girls learn essential entrepreneurial skills. However, we recognize that special projects, service initiatives, or travel opportunities may require additional funding.

#### Money-Earning Basics for Troops:

Troops flex their financial muscles in two distinct ways:

The Girl Scout Cookie Program and Fall Product Program (authorized product sales such as calendars, magazines, or nuts and candy) organized by your council. All youth members are eligible to participate in two council-sponsored product program activities each year with volunteer supervision—the Girl Scout Cookie Program and the Fall Product Program. Please remember, volunteers and Girl Scout council staff don't sell cookies and other products—Girl Scouts do.

Group money-earning activities organized by the troop (not by the council) that are planned and carried out by Girl Scouts (in partnership with volunteers) and that earn money for the group.



### General Guidelines for Additional Funding

This document outlines GSC's policies for additional funding, including money-earning activities, donations, and procedures for Bronze, Silver, and Gold Award projects. Following these guidelines ensures that all fundraising is safe, ethical, and aligned with both council and IRS standards.

#### **Participation Guidance**

Girl Scout participation in both council-sponsored product program activities and group money-earning projects is based on the following:

- Voluntary participation.
- Permission of each member's parent or guardian.
- 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 program 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 member.
- Arrangements for safeguarding the money.

Keep these specific guidelines, some of which are required by the IRS—in mind to ensure that sales are conducted with legal and financial integrity.

- Troops are encouraged to participate in council product programs as their primary money-earning activity; any group money earning shouldn't compete with the Girl Scout Cookie Program or Fall Product Program.
- Obtain written approval from your council before a group money-earning event.
- 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 the local Girl Scout council and be conducted in compliance with all local and state laws.
- Girl Scouts Blue Book of Basic Documents policy forbids girls from the direct solicitation of cash. Girl Scouts can collect partial payment toward the purchase of a package of Girl Scout Cookies and other Girl Scout-authorized products through participation in council-approved product program donation programs.
- Girl Scouts of the USA (GSUSA) forbids product demonstration parties where the use of the Girl Scout trademark increases revenue for another business, such as in-home product parties. Any business using the Girl Scout trademark or other Girl Scout intellectual property must seek authorization from GSUSA.
- Group money-earning activities need to be suited to the ages and abilities of the participants and be consistent with the principles of the Girl Scout Leadership Experience.



- Money earned is for Girl Scout activities and is not to be retained by individuals. Girl Scouts can, however, be awarded incentives and/or may earn credits from their Girl Scout product programs. Funds acquired through group money-earning projects must be reported and accounted for by the group according to council procedures.
- Raising money in times of national or international emergency. Per Girl Scouts Blue Book of Basic Documents policy, the National CEO in consultation with the National Board Chair may give permission to raise money in times of a major national or international emergency with prior written notice to the National Board. Councils will be notified of this action in writing and troops should consult with their council for appropriate guidelines. Councils may designate an outside organization to receive donations.
- Troops must submit an Additional Funding Activity Application at least 30 days in advance.
- After the activity or donation is complete, a Final Report must be submitted.
- All funds must be managed through a GSC-approved troop or service unit bank account.
- Girls may not raise money for other organizations or conduct product demonstrations that benefit commercial businesses using the Girl Scout name.
- Crowdfunding (e.g., GoFundMe, Facebook fundraisers, etc.) is not permitted.

## Product/Program Eligibility for Additional Funding

Troops or service units must:

- Have an active, council-approved GSC bank account.
- Be in good standing with no outstanding debt to the council.
- Have participated in the most recent Fall Product Program and Girl Scout Cookie Program by meeting one of the following: 10 Fall Product items per girl and at least four cases of cookies per girl, (48 boxes) OR five cases (60 boxes) of cookies per girl.

### **Money-Earning Activities**

These are additional troop-led events designed to raise money for Girl Scout activities. Examples Include:

#### Collections/Drives

- Cell phones for refurbishment
- Used ink cartridges turned in for money
- Christmas tree recycling

#### Food/Meal Events

- Lunch box auction (prepared lunch or meal auctioned off)
- Themed meals, like a high tea or a build-your-own-taco bar, related to activities girls are planning; for instance, if girls are earning money for travel, they could tie the meal to their destination.



#### Service(s)

- Service-a-thon (people sponsor a girl doing service and funds go to support a trip or other activity)..
- Babysitting for holiday (New Year's Eve) or council events
- Raking leaves, weeding, cutting grass, walking pets
- Cooking class or other specialty class
- Holiday gift wrapping

The Girl Scout Cookie Program and other council-sponsored product programs are designed to unleash the entrepreneurial potential in Girl Scouts. From there, your troop may decide to earn additional funds on its own.

#### **Important:**

All such activities require prior approval via the Additional Funding Application.

#### **Solicited Donations**

Troops may request monetary or in-kind donations (e.g., goods or services) to support Girl Scout projects.

#### What requires council approval:

- Donation amounts \$250 or more must go through GSC to ensure IRS-compliant receipts are issued.
- Troops must personally thank donors; GSC will handle official gift acknowledgments for tax purposes.

### \*Working with Sponsors and Other Organizations\*

Local sponsors can help councils power innovative programs for Girl Scouts. Community organizations, businesses, religious organizations, and individuals may be sponsors and may provide group meeting places, volunteer their time, offer in-kind donations, provide activity materials, or loan equipment. Encourage your Girl Scouts to celebrate a sponsor's contribution to the troop by sending thank-you cards, inviting the sponsor to a meeting or ceremony, or working together on a Take Action project.



When collaborating with any other organization, keep these additional guidelines in mind:

- Avoid fundraising for other organizations. Girl Scouts are not allowed to solicit money
  on behalf of another organization when identifying themselves as Girl Scouts by
  wearing a uniform, a sash or vest, official pins, and so on. This includes participating in
  a walkathon or telethon while in uniform. However, you and your group can support
  another organization through Take Action projects. Girl Scouts as individuals are able
  to participate in whatever events they choose as long as they are not wearing anything
  that officially identifies them as Girl Scouts.
- Steer clear of political fundraisers. When in an official Girl Scout capacity or in any way identifying yourselves as Girl Scouts, your group may not participate, directly or indirectly, in any political campaign or work on behalf of or in opposition to a candidate for public office. Letter-writing campaigns are not allowed, nor is participating in a political rally, circulating a petition, or carrying a political banner.
- Be respectful when collaborating with religious organizations. Girl Scout groups must respect the opinions and practices of religious partners, but no one should be required to take part in any religious observance or practice of the sponsoring group.
- Avoid selling or endorsing commercial products. A commercial product is any product sold at a retail location. Since 1939, Girl Scouts and volunteers have not been allowed to endorse, provide a testimonial for, or sell such products.

### **Bronze & Silver Award Projects**

To be eligible for additional funding activities: - Girls must meet the product program participation requirements above. - Submit an **Additional Funding Activity Application** 30 days prior to any fundraising. - Adults must make the fundraising request; girls may not directly solicit donations.

### No application is needed if:

- You are using your own personal funds
- Family members offer to donate
- The troop decides to donate funds earned from product program sales

#### **Gold Award Projects**

Girl Scout Seniors and Ambassadors may solicit donations for Gold Award projects with prior written council approval.



#### Steps:

- 1. Submit the Gold Award Project Proposal via GoGold.
- 2. Submit an **Additional Funding Application** with a project budget and list of possible donors.
- 3. Begin fundraising only after approval of both the project and funding request.

#### **Key Notes:**

- Crowdfunding is not allowed.
- All funds must go through troop/service unit accounts.
- Unused funds revert to the troop/service unit (not the beneficiary).
- Donors must be properly thanked by the girl; council issues tax receipts for qualifying gifts.

### **Unsolicited Donations**

Unsolicited donations (not actively requested) may be received **up to \$2,500** per troop/service unit per membership year. Any amount over the allowable will be allocated to the general operations for Girl Scouts of Citrus Council.

- Any single donation over \$250 must be processed through GSC for tax purposes.
- Donations must be clearly labeled with "Troop or SU# (Project Name)" for accurate tracking.

#### Forms and Links

- GSC Additional Funding Activity Application
- GSC Final Report for Additional Funding
- Gold Award Guidelines and Application (GoGold)
- GSUSA Blue Book Reference on Contributions

### Questions?

Please contact **customercare@citrus-gs.org** or call our council office for clarification or support with your additional funding plans.



#### **APPENDIX - DEFINITIONS**

- Additional Funding: Additional funding refers to funds or property for troops/groups/travel patrols/service units or other subgroups of GSC, which are needed to support girl activities and are acquired by money earning projects or fund raising.
- Additional Funding Project: AnAn additional funding project is any method by which a troop, individual, travel patrol or service unit procures additional funding for a Girl Scout activity. This includes money earning, fundraising, grants or any other method of procuring cash or in-kind donations.
- Co-venture: Co-venture or co-venturing refers to a collaboration between GSC or any subgroup and a commercial enterprise. Restaurant nights and spirit nights are examples of co-venturing.
- Crowdsourcing: Crowdsourcing is a term that refers to any effort to raise money with donations from many people, primarily via the internet; also known as crowdfunding or online funding.
- Donations: Donations refers to gifts of cash and in-kind property given to GSC or a subgroup for which no value is received by the donor or a member of the donor's family.
- Designated Donations: Designated donations are donations which are targeted by the donor to fund a specific program, council activity or subgroup.
- Fundraising/ Fund Development: Fundraising or fund development refers to any activity in which
  a person, business, organization, foundation or other entity is asked for a donation of cash or in
  kind items by GSC or any individual or subgroup of GSC. Fundraising includes solicited donations,
  grant funding and any other method of procuring cash or in-kind donations for Girl Scouts and
  girl activities.
- Girl Activities: Girl activities refer to all activities girls engage in as part of their Girl Scout experience. For purposes of this policy, the cost of girl activities may include the cost of adult participation in the girl activity to the extent the adults are required by Safety Activity guidelines.
- Grants: Grants include all opportunities offered by organizations, foundations, businesses and other entities for GSC or any subgroup to receive cash, cash substitutes or in-kind gifts through a process of application.
- In-Kind Donations: In-kind donations refer to gifts of tangible property which are not cash or cash substitutes. Examples of in-kind donations may include lumber from a home improvement store, food items from grocery stores, water and drinks from soft drink companies, etc.
- Matching/Service Hour/Volunteer Hour grants: Matching, service hour or volunteer hour grants
  refers to cash or cash substitutes donated to GSC or any subgroup by businesses or organizations
  as a result of an individual donation of cash, cash substitute or services or time donation to GSC or
  subgroup.
- Money Earning: Money earning refers to activities in which girls participate in procuring cash or cash substitutes to support girl activities. Examples include Girl Scout programs offered for a fee, car washes, babysitting nights, spaghetti suppers, handmade craft sales and yard sales.
- Solicited Donations: Solicited donations are gifts to GSC or any subgroup which have been requested or suggested by any individual on behalf of GSC or any subgroup.
- Subgroups: Subgroups include any groups of Girl Scouts participating in Girl Scout activities through GSC This includes troops, groups, clubs, service units, individually registered girls or any other groups.
- Unsolicited Donations: Unsolicited donations are gifts received by GSC or any subgroup which have not been requested or suggested by an individual on behalf of GSC or any subgroup.