



Girl Scouts®



Troop Money-Earning Processes

Girl Scout Troops are financed by dues, money-earning activities, and a share of money earned through council-sponsored product sale activities.

“Council-Sponsored Product Sales” are council-wide sales of authorized products, such as Girl Scout Cookies, Magazines or nuts and candy in which membership pathways participate.

“Troop Money Earning” refers to activities following a planned budget and carried out by girls and adults, in partnership, to earn money for the troop treasury.

Girl Scout funds are for Girl Scout Activities and are not to be retained by any individual as their own.

Girl’s participation in troop money-earning projects or council-sponsored product sales activities is based upon the following:

- ☛ Voluntary Participation
- ☛ Written permission of a parent or guardian
- ☛ Council guidelines
- ☛ An understanding of, and ability to interpret to others, why the money is needed
- ☛ Correct business procedures
- ☛ Observance of local ordinances related to involvement of children in money earning activities, as well as meeting health and safety laws.
- ☛ Adherence to SafetyWise
- ☛ Planned arrangements for safeguarding the money

Encourage girls to designate a portion of their troop treasury for the annual membership dues of the members. This is a sound and efficient practice that enables girls to meet membership dues and lessens the potential burden to individual members.

From: Safety Wise Standard 28 (Revised) Activities Involving Money

TROOP MONEY EARNING ACTIVITIES BY LEVEL

Girl Scout Troops are encouraged to participate in the council approved product sales to earn money for troop activities. Girl Scout Troops may also need to do additional money-earning activities in order to fund activities throughout the year. Girl Scout Troops may participate in additional money-earning activities based on the following guidelines:

Daisy Girl Scouts – Daisy Troops may be involved in council-sponsored product sale activities only, and may not collect money in any other way except through group dues or parental contributions. *(SafetyWise Standard 28 (Revised) Activities Involving Money (Amended by GSUSA Board 06/15/2008)*

Brownie Girl Scouts – Brownie Troops may participate in two council-sponsored product sale activities. Brownie Troops may also apply for approval to conduct one additional money-earning activity after participation in both council-sponsored product sales. Brownie Troops may conduct a maximum of three money-earning activities (include both product sales) in one membership year.

Junior Girl Scouts – Junior Troops may participate in two council-sponsored product sale activities. Junior Troops may also apply for approval to conduct one additional money-earning activity after participation in the cookie sale and for one after participation in the fall sale. Junior Troops may conduct a maximum of four money-earning activities (include both product sales) in one membership year.

Cadette, Senior and Ambassador Girl Scouts – Cadette, Senior and Ambassador Troops may participate in two council-sponsored product sale activities. Cadette, Senior and Ambassador Troops may also apply for approval to conduct two additional money-earning activities after participation in both council-sponsored product sales. Cadette, Senior and Ambassador troops who are working on their silver/gold award, or planning a trip, may apply for one additional money-earning activity based on the specific need. Cadette, Senior and Ambassador troops may conduct a maximum of five money-earning activities (include both product sales) in one membership year.

Additional Money-Earning Activity Matrix

Girl Scout Pathway	Cookie Sale	Fall Sale	Additional (Earned for participation in cookie sale)	Additional (Earned for participation in fall sale)	Additional – Specific Program (for Silver, Gold, or Trip)	Maximum of Money-Earning Activities in one membership year.
Daisy	Yes (1)	Yes (1)	No	No	No	2
Brownie	Yes (1)	Yes (1)	Yes (1)	No	No	3
Junior	Yes (1)	Yes (1)	Yes (1)	Yes (1)	No	4
Cadette, Senior Ambassador	Yes (1)	Yes (1)	Yes (1)	Yes (1)	Yes (1)	5

Examples of Additional Money Earning Activities (*See Safety Wise Standard 29*):

- 🌀 Making items and selling them
- 🌀 Washing cars
- 🌀 Putting on meals or dances for families
- 🌀 Providing a gift wrapping service
- 🌀 Recycling aluminum cans
- 🌀 Working at special events in the community

NOTE: Additional money-earning activities may not be conducted during order taking of council-sponsored product sales, or during your local Fall United Way black-out period. For specific dates, please contact your Fund Development Manager.

Girl Scouts, in their Girl Scout capacity, may not sell commercial products outside of the council-sponsored product sale. Anything sold at retail is a commercial product. Girls may not sell commercial products as money-earning activities. This would include, but is not limited to, items such as candles, soap, and fireworks). The public sees the sale of a commercial product as an endorsement of that product by the seller. (*See current Blue Book of Basic Documents for current policy*)

Girl Scout Troops and Grant/United Way Applications

Girl Scout troops and/or Service Units may not solicit grants from foundations or corporations. Girl Scout troops and/or Service Units may not solicit funds from United Way or United Fund Organizations.

Matching Volunteer Hours with Corporate Cash Sponsorships (i.e. Wal-Mart VAP Program and Entergy)

Girl Scout troops, who have an adult volunteer that works for a corporation, may turn in their volunteer hours to receive a sponsorship for the troop. The Troop Leader must validate all hours volunteered. **Because Girl Scout troops do not have a federal tax ID number, all sponsorship checks of this type, must be addressed to the Girl Scout Corporate office.** Upon receipt, the Girl Scout Corporate office will, in turn, cut a check back to the troop for the exact amount.

Girl Scout Troop Sponsorships and the Internal Revenue Service

Girl Scout leaders should be reminded that any solicitation of businesses, organizations, or individuals must be a part of the council's overall fund development plan. ***Solicitation for troop sponsorship must be approved by the fund development department prior to the solicitation.*** (Chapter 3, SafetyWise, Group Sponsorship)

- Community organizations, businesses, or individuals can be sponsors and may provide troop meeting places, volunteer time, activity materials, equipment, or financial support to Girl Scout Troops.
- **Per IRS regulations, If a sponsorship is \$250 or above (for cash sponsorships),** the sponsorship **must** be turned into the Girl Scout office. The check must be addressed to Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas. Once the check has been received, a check will be re-issued to the Girl Scout troop. The council office will then send a receipt, along with an official letter of acknowledgement directly to the sponsor.
- Troops receiving sponsorships from businesses, organizations, or individuals should report monetary gifts on their annual troop financial report.
- Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas must actively protect its statutory (Internal Revenue Service) eligibility to receive charitable contributions. Only the council can provide appropriate acknowledgement to sponsors and validate a gift as a charitable contribution as required by the IRS.

Girl Scouts, in their Girl Scout capacity, may not solicit money for other organizations. Girl members may support other organizations through service projects or a donation from their group treasury. Girl Scouts, in their Girl Scout capacity, may not participate in walk-a-thons or tel-a-thons for other organizations. They may however, contribute a portion of their troop treasury to organizations they consider worthwhile. (See Safety Wise Standard 33)

SERVICE UNIT MONEY EARNING GUIDELINES

Service Units are encouraged to utilize profits from the council product sales as a way to fund service unit activities. Any other service unit fund raising activities are strongly discouraged and must be approved by the Vice President of Development.

To apply for an additional Troop Money Earning Activity:

The troop leader must submit a completed Additional Money Earning Activity Form three weeks prior to the activity to your assigned Fund Development Manager. The Fund Development Manager will review all applications. The Fund Development Assistant will notify the designated Membership Specialist of approval. The Membership Specialist will notify the troop leader.

To apply for approval for Troop Sponsorship:

The troop leader or adult volunteer must submit a completed Girl Scout Troop Sponsorship Form three weeks prior to the solicitation to your assigned Fund Development Manager. The Fund Development Managers will review all applications. The Fund Development Assistant will be responsible for notifying troops, and membership specialist of the approval. The Fund Development Assistant will follow up with the troop leader to collect council paperwork as needed.



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Girl Scout Sponsorship Form

Solicitation of Sponsorships of \$75.00 or more should be approved by the Council Office. Sponsorships of \$75.00 or more should be reported to the council office. Please complete this form and return to your assigned Fund Development Manager when seeking approval for a sponsorship solicitation or when you have received a sponsorship of \$75.00 or more. When seeking approval for a sponsorship, please return this form three weeks prior to the date of solicitation. When submitting this form with a cash sponsorship, please know that it may take up to three weeks to process the sponsorship and return the check back to you.

Sponsor Information

Company/Organization: _____

Contact Person: _____ Job Title: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone : (____) _____ Ext: _____ Email: _____

Cash Sponsorship: YES NO Sponsorship Amount: \$ _____ Date: _____

In Kind Sponsorship: YES NO Description _____

This sponsor wishes to receive an official receipt from the council for tax purposes

Recipient Information

Troop #: _____ Service Unit: _____

Name: _____

Address: _____

City/State/Zip: _____

Day Phone: (____) _____ Ext. _____ Email: _____

Sponsorship to be used for: _____

Signed: _____ Date: _____

For Office Use Only

Date Received: _____

Donor Acknowledgement Sent (Date): _____

Reimbursement Check #: _____ Date Sent: _____ Processed by(FDM): _____

NOTE: In order to ensure compliance with IRS regulations for sponsorships and donor recognition, please follow the guidelines listed below. (Taken from IRS Publication 526 (2008) The guidelines are subject to change as the IRS publication changes and is updated)

- **Per IRS regulations, for cash sponsorships of \$75.00 - \$249.00,** the sponsorship must be reported to the Girl Scout office. The check may be addressed directly to the troop. A copy of the check, along with a completed Troop Sponsorship form, should be sent to your assigned Fund Development Manager. The council office will then send a receipt directly to the sponsor.
- **Per IRS regulations, for cash sponsorships of \$250 or above,** the sponsorship **must** be turned into the Girl Scout office. The check must be addressed to Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas. Once the check has been received, a check will be re-issued to the Girl Scout troop. The council office will then send a receipt, along with an official letter of acknowledgement directly to the sponsor.



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Girl Scouts –Diamonds of Arkansas, Oklahoma and Texas

www.girlscoutsdiamonds.org



APPROVAL FOR ADDITIONAL
TROOP MONEY-EARNING ACTIVITY

Approval is not required for council-sponsored cookie sale or fall product sales. Before submitting to the **Development Manager** assigned to your area, please review Safety-Wise and Troop Money Earning Guidelines. **This form must be submitted three-weeks prior to your activity. This form needs to be submitted to : (List FD Manager Name, Contact)**

Troop money-earning activity: _____

Date of activity: _____

What planning was done by girls and how are they involved? _____

Money-raising activity is needed for: _____

How much money is needed (please attached complete project budget on separate sheet)? _____

Ages of girls in troop: _____

How have girls been trained/prepared for this activity? _____

TROOP FUNDS ARE NOT DISBURSED TO INDIVIDUAL GIRL OR ADULT MEMBERS

Leaders Name: _____ Troop #: _____

Address: _____

City _____ State _____ Zip _____ Day Phone (_____) _____

Email: _____

Service Unit: _____ County: _____

Age Level of Girls: _____

Did troop participate in Fall Sale? Yes No If No, Why? _____

Did troop participate in Cookie Sale? Yes No If No, Why? _____

Balance in your troop account: \$ _____ Statement Ending Date: _____

Signed: _____ Date: _____

For Office Use Only

Date Received: _____ Approved: YES NO Notification Sent (Date): _____

Comments: _____

Troop Money-Earning Activity

Sample Activity Budget

Expenses

Item	Description	Total \$
Soap Buckets	2 @ \$5.50	\$11.00
Soap	2 @ \$2.50	\$5.00
Sponges	5 @ \$3.00	\$15.00
1. TOTAL		\$31.00

Income

What	How Much	Total
20 cars	\$5.00 each	\$100.00
2. TOTAL		\$100.00

1. Expense Total	\$31.00
2. Income Total	\$100.00
3. Net (Line 2 – Line 1)	\$69.00