



Graduating Seniors Funds Extension Guidelines

The COVID-19 pandemic has forced the cancellation of many programs and activities that 12th grade Girl Scouts had planned for spring/summer 2020: extended travel, bridging-to-adult ceremonies, camping, Gold Award projects, and other Girl Scout activities. In response to this current situation, councils may decide **to allow a one-time extension for 12th graders to use money-earned funds to reschedule these cancelled activities into the next membership year.**

If your council decides to grant this extension, GSUSA recommends the following guidelines. These may apply to **troop funds, Cookie Dough/Cash, and/or Program Credits.**

Financial Considerations

- To meet the needs of troops/groups or girls who had plans for spring/summer 2020 that were interrupted due to COVID-19, **the deadline to use the funds will be extended from 9/30/20 to 8/31/21.**
- Troop should follow all procedures for disbanding troops by 8/31/21, including financial reconciliation and closing bank accounts.
- After 9/30/20, these young alums **may not** participate in the Fall Product or the Cookie Program, and they may not do any additional money-earning to finance activities planned for the 2020-2021 membership year. The **single exception** to this guideline is money-earning for Gold Award projects: funds intended to be used toward Gold Award projects must be raised and used by December 31, 2020, following all standard council guidelines. See "Gold Award Guidance" below.

Membership

- **All participants must maintain a current membership.** Graduating girl members can take advantage of the "young alum" discount by purchasing a [Lifetime Membership](#) or purchase an adult annual membership for the 2020-2021 membership year. Adults working with the young alums must also have active membership.

Use of Funds

- **All activities and use of funds must be directly tied to the mission of Girl Scouts** and be permitted Girl Scout activities by your council. All funds "must be used for the purposes of Girl Scouting." (*Ownership of Assets Policy*, Blue Book p. 22). Please review [important Legal and IRS guidance on Girl Rewards](#) to avoid the risk of private benefit. (For example: Girl Scout travel and events/activities would be mission-related, but use of proceeds to provide individual college scholarships would not.)
- **Continue your usual diligence to avoid individual accounting.** Mixed-grade and multi-level troops/groups who have money-earned together should continue to make group decisions on use of funds. Again, see [additional guidance](#) on avoiding risk of private benefit.



- **All standard safety and risk management procedures should be followed** for group activities, including Volunteer Essentials, Safety Activity Checkpoints, and any additional council guidelines for specific girl activities. Special guidelines include:
 - The young alums participating in activities during the 2020-2021 membership year should be treated as Ambassadors. Use the same guidelines and ratios for the supervision of young alum members as for supervision of Ambassador Girl Scouts. One exception: for group overnight travel that includes both girl members and young alums, steps should be taken to provide separate sleeping arrangements for the girl members; the young alum members; and the adult members.
 - If the group plans to take an extended trip, the standard recommendation to purchase the additional Mutual of Omaha insurance stands.

Gold Award Guidance

- Girl Scouts is offering a **3-month deadline extension from September 30 to December 31, 2020** for Girl Scouts who are graduating from 12th grade and who seek to earn the Gold Award this year. These Girl Scouts will bridge to adults officially on October 1, 2020 and, without this extension, would be no longer eligible to earn the Gold Award. See details in [GSUSA's COVID-19 Highest Awards guidelines \(as of April 2, 2020\)](#).
- **Funds intended to be used toward Gold Award projects must be raised and used by December 31, 2020.** Given that each council handles highest award project tracking, approvals and recognitions differently, Girl Scouts should follow local council guidelines and procedures.
 - If a girl's troop has disbanded, but she wishes to raise additional funds for her Gold Award project, funds must be deposited to the council, to be held in an approved bank account that is registered to the council's EIN.

Communications

- Be clear with members that the unprecedented, one-time extension to use funds is specifically to meet the needs of girls whose plans were cancelled or rescheduled due to COVID-19. The intent is to support the continuation of Girl Scout activities that had been planned prior to the onset of the pandemic, **not** to support the planning and financing of new or additional Girl Scout activities.
- It is important for troops to recognize that rescheduling activities for next year may not be practical in many cases; troops may have girls dispersing to different states, with uncertainty about their plans for summer 2021. For some troops, disbanding, and finding a rewarding way to deploy the funds they earned on behalf of Girl Scouts, may be their best path forward (see below "Recommendations for Troops Including 12th Graders Who Intend to Disband"). Troops should have a frank discussion now about the possibility of using their funds next year, and possibly revisit the conversation in December to make their final decisions.



Recommendations for Troops including 12th Graders Who Intend to Disband

- There are many ways that girls can still spend funds and give back to their community and/or to Girl Scouts in the current membership year. Example ways girls might use funds before 9/30/20:
 - Design and execute a Take Action project – perhaps one that addresses the current pandemic
 - Purchase “young alum” [Lifetime Memberships](#) at the special discount price of \$200 (Note: it is up to your council to determine whether or not troop funds, Cookie Dough/Cash, or Program Credits can be used towards the purchase of Lifetime Memberships for girls who are graduating. These funds **cannot** be used to purchase Lifetime Memberships for current adults (e.g. troop leaders, parents)).
 - Donate to an existing council scholarship fund
 - Work with your council to create a new scholarship fund that the council can administer for an activity the girls are passionate about (e.g. a camp scholarship fund)
 - Donate to your council’s financial aid fund that supports Girl Scouts membership for families in need
 - Donate to another Girl Scout fund (e.g. the Juliette Low World Friendship Fund)