



Girl Scouts of the USA
2025-26 Product Program Guidelines
for Girl Scout Councils

Girl Scout Promise and Law

On my honor, I will try:

To serve God* and my country,
To help people at all times,
And to live by the Girl Scout Law.

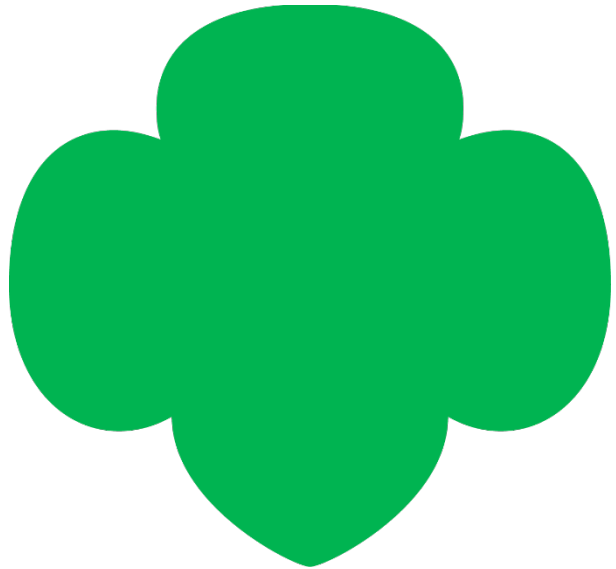
The Girl Scout Law

I will do my best to be

honest and fair,
friendly and helpful,
considerate and caring,
courageous and strong, and
responsible for what I say and do,

and to

respect myself and others,
respect authority,
use resources wisely,
make the world a better place, and
be a sister to every Girl Scout.



*Girl Scouts of the USA makes no attempt to define or interpret the word “God” in the Girl Scout Promise. It looks to individual members for themselves the nature of their spiritual beliefs. When making the Girl Scout Promise, individuals may substitute wording to their own spiritual beliefs for the word “God.”

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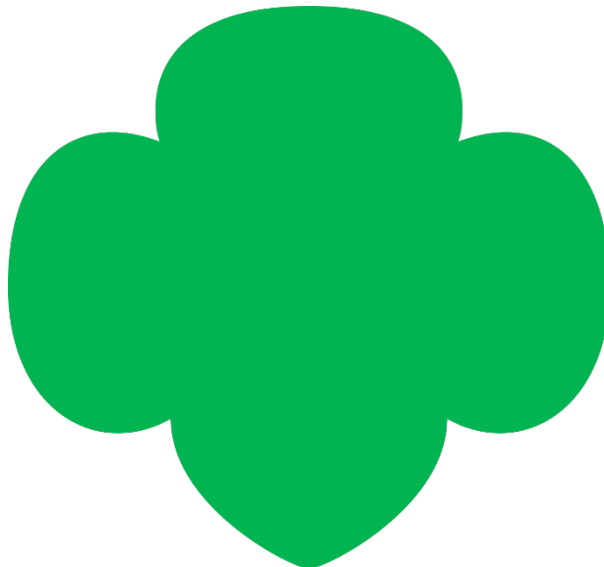
Introduction

The Girl Scouts of the USA Product Sale Guidelines is for staff members involved in the Girl Scout Product Programs. This resource offers practical guidelines for planning and managing the council product programs. Included in this guide are helpful tools for structuring the program and GSUSA policies and guidelines, as well as sections on promoting and marketing, council procedures and best customer service practices. Official guidance is highlighted on the page in a separate, colored frame.

Girl Scout council volunteers and staff are often asked about Girl Scout Product Programs. All Girl Scout staff should have the tools they need to be able to give a customer a quick answer, with a promise to return with additional information. This guide will help those who conduct the product programs to understand and communicate what Girl Scout Product Programs are all about.

Together, Girl Scout councils, vendors, and Girl Scouts of the USA (GSUSA) have created the most successful and long-lived product programs in nonprofit history. This guide is based on good practices councils across the nation have developed over the years of experience in managing local product programs. Through those years, many vendors have collaborated closely with councils to refine and further develop these practices. Their work and partnership are gratefully acknowledged. Countless girls have learned and benefited from their partnership in the largest girl-led entrepreneurship program in the world—the Girl Scout Cookie Program!

Throughout the guidebook there is text in these khaki text boxes, these are key guidance points and should be given extra consideration when planning the programs.



The Girl Scout Cookie Program

An American Tradition

The Girl Scout Cookie Program has been part of the American life for more than a century. Through the dedication and service of everyone involved, the Girl Scout Cookie Program spreads the word about Girl Scouting in positive and effective ways.

The purpose of the Girl Scout Cookie Program is twofold: primarily, to help girls develop a wide range of skills—leadership, entrepreneurship, money management, decision making, planning, goal setting, interpersonal, teamwork, and many more. The second purpose is to generate income for Girl Scout troops, councils, and GSUSA; these funds are used solely to help underwrite the Girl Scout program.

Through the Girl Scout Cookie Program, Girl Scouting not only advances its purpose but generates a sizable portion of the money it needs to fulfill its mission. The cookie program has shown girls, their families, their council, their communities, and the nation at large that this program activity provides motivation, recognition, and that the long-term benefits resonate well beyond the activity itself.

The History of the Girl Scout Cookie Program

Girl Scout Cookies are an icon of American culture. For more than one hundred years, Girl Scouts, with the enthusiastic support of their families have helped ensure the success of the annual sale. From its earliest beginnings to its current popularity, the Girl Scout Cookie Program has helped girls have fun, develop valuable life skills, and make their communities a better place.

Girl Scout Cookies had their earliest beginnings in the kitchens and ovens of our members, with moms volunteering as technical advisors. The sale of cookies to finance troop activities began as early as 1917, five years after Juliette Gordon Low started Girl Scouts of the USA, when the Mistletoe Troop in Muskogee, Oklahoma baked cookies and sold them in its high school cafeteria as a service project.

In July 1922, *The American Girl* magazine published by Girl Scout national headquarters, featured an article by Florence E. Neil, a local director in Chicago, Illinois. Ms. Neil provided a cookie recipe that had been given to the council's 2,000 Girl Scouts. She estimated the approximate cost of ingredients for six to seven dozen cookies to be 26 to 36 cents. The cookies, she suggested, could be sold by troops for 25 to 30 cents per dozen.

In the 1920s and 1930s, Girl Scouts in various parts of the country continued to bake their own simple sugar cookies with their mothers. These cookies were packaged in wax paper bags, sealed with a sticker, and sold door to door for 23 to 35 cents per dozen.

Girl Scout Cookie Recipe, circa 1922

1 cup butter
1 cup sugar
2 eggs
2 TBS. milk
1 tsp. vanilla
2 cups flour
1 tsp. salt
2 tsp. baking powder
Additional sugar for topping (optional)

Cream butter and sugar. Add well-beaten eggs. Next add the milk, vanilla, flour, salt, and baking powder. Refrigerate for at least one (1) hour. Roll dough and cut into trefoil shapes. If desired, sprinkle with additional sugar. Bake at 375° for 8 to 10 minutes or until the edges begin to brown. Makes six to seven dozen cookies.

The “Why” Behind the Cookie Program

For more than one hundred years, the Girl Scout Cookie Program has been an important foundational program activity for girls where they learn valuable skills that allow them to make the world a better place. The five key skills of the Girl Scout Cookie Program are:

- Goal setting
- Decision-making
- Money management
- People skills
- Business ethics

Part of our responsibility is to remind parents/caregivers that the lessons of the cookie program are best learned when a youth is an active participant in all aspects. Girl Scouts learn about business ethics as they honor the start and end dates of the program. People skills are honed when a Girl Scout gets the opportunity to talk to customers, tell them about the cookies, tell them how the funds will be used, answer their questions, and thank them. Money management skills are improved when Girl Scouts add up their orders, know how to make change, and know how much money is owed to the troop for cookies sold.

Often the real benefits of participation in the cookie program are not realized until later in life. Many former Girl Scouts, including some of this country’s top professional women, remember the cookie sale fondly. Looking back, they realize how much they benefited from overcoming their shyness and learning to talk to strangers, setting and achieving goals, or from discovering a love for sales or a talent for planning and organizing.

Experience in goal setting and the opportunity to see how individual and group efforts count in reaching goals provide lifelong lessons. For many, this may be their first experience in the essential money management skills of budgeting, accounting, and allocating funds. By practicing their people skills, they learn how to relate to new people in new ways.

Girl Scouts should be involved in all aspects of running their own Girl Scout Cookie business. Setting goals and being part of the decision-making will ensure that the success at the end of the program will belong to everyone.

Planning led by Girl Scouts happens throughout the troop year. With help from their leaders in brainstorming sessions, Girl Scouts explore ideas and options as they plan their activities. Some of the troop’s chosen activities will have costs attached to them. The cookie program should be integral to the troop’s planning, as Girl Scouts can see how their goals can become realities when they earn the needed dollars.

Leaders, parents, and caregivers play an essential role in helping participants learn the valuable skills that are part of participating in the Girl Scout Cookie Program.



goal setting



decision-making



money management



people skills



business ethics

Who's Involved

Who Can Participate?

Girl Scout councils should ensure that every member who is eligible and who wants to participate in the cookie program has that opportunity. All registered members whose parents/caregivers have given permission are eligible to participate. Adult members participate only in a supporting role to ensure Girl Scouts have direct involvement.

The Girl Scout/Adult Partnership

Underlying all the lessons that can be learned from participation in the Girl Scout Cookie Program is the Girl Scout/adult partnership. Ideally, this is a partnership between the Girl Scout and their troop or group leader and a partnership between the Girl Scout and their parents/caregivers.

Girl Scouts and adults are in partnership when an adult:

- Works together with a Girl Scout to complete a task, resolve an issue, or plan an activity.
- Helps a Girl Scout decide by asking questions rather than providing answers.
- Guides rather than judges.
- Helps a Girl Scout be the person they want to be.

Examples of the Girl Scout/adult partnership during the Girl Scout Cookie Program are:

- Working together to make plans and set goals.
- Providing access to the information and training needed but letting Girl Scouts do the selling and delivering of cookies.
- Guiding Girl Scouts in understanding the finances of the cookie program and letting them practice their financial skills.
- Advising Girl Scouts about ethics and fair practices, letting them make their own decisions and accepting the consequences.
- Helping Girl Scouts understand their responsibility to support the local council but ensuring that participation is voluntary.

Family Participation

The Girl Scout/adult partnership provides families with a unique opportunity to assist their Girl Scout in a learning experience that can change their lives. It is the council's role to help parents/caregivers identify the many learning benefits that come from participation in the cookie program and to encourage them to let their Girl Scout be a full and active participant in the Girl Scout Cookie Program.

Parent and caregiver participation, depending on the age level of the Girl Scout, is an important safety consideration. Parents/caregivers must accompany Daisy, Brownie, and Junior participants on any door-to-door sales. Cadettes, Seniors and Ambassadors need adult oversight for sales and must have approval for deliveries, always bringing a buddy along. Selling in the workplace should be done directly by the Girl Scout and not by the adults. Encouraging parents/caregivers to help Girl Scouts set up their approved Digital Cookie site, take their Girl Scout to work with them, give them an opportunity to contact friends, family and coworkers by phone or text, send a handwritten note, or accompany the Girl Scout at a cookie booth are all ways parents/caregivers can support the work of their Girl Scout, so they reap the full benefits of active participation.

When members of a Girl Scout's family attend the troop's cookie program meeting and assist during the cookie program, a Girl Scout can learn that their parents, caregivers, and siblings value what they are learning and want to help them achieve their goals.

The Cookie Entrepreneur Family Pin is a wonderful way for the whole family to support their Girl Scout to achieve their individual goals that inform to troop goals. Girl Scouts can earn one pin each year with support from their family.

Resources

[Cookie Entrepreneur Family Pin](#)

[Cookie Family Connection Guide](#)

Progression

Decades ago, Juliette Gordon Low, Girl Scouting's founder, was convinced that Girl Scouts should learn the skills to earn their own way and contribute to troop/group support. She wanted members to learn skills that would increase their self-confidence and that would add new dimensions to their lives. Making and marketing products and subsequently, selling cookies were the results of this commitment to encourage Girl Scouts to develop life skills.

As members progress through their Girl Scout years, they should have increased responsibility for managing their cookie program. Of course, they will need guidance in goal setting and planning, but as plans become more sophisticated, their participation in product programs can take on a different and expanded character.

Each year Girl Scouts participate in the cookie program, they are building on skills learned in the previous years. The training received before the program is an important way for participants to review the things they know and to practice new skills. The Girl Scout Cookie Program provides opportunities for participants to learn a variety of business skills such as:

- Learn the importance of goal setting and develop plans to achieve a goal.
- Understand how their efforts contribute to the overall good of their council and Girl Scouting.
- Put the ethical standards of the Girl Scout Promise and Law into practice.
- Learn about entrepreneurship, basics of business and financial planning.
- Develop elevated levels of self-esteem, self-reliance, and personal achievement.
- Heighten career awareness.
- Develop interpersonal and teamwork skills.

Girl Scout Daisies and Brownies

Members at these grade levels love selling Girl Scout Cookies and have a lot to gain from the experience. A troop volunteer's role is to emphasize the following skills: Building self-confidence, learning to work with others, math, goal setting, communications. The focus should not be on the quantity of cookies sold. Before setting out to sell cookies, troop volunteers need to help troop members set realistic goals for the troop, ensure they know the safety rules, and role play some situations the Girl Scouts may encounter.

Most Girl Scouts will benefit from individual support and encouragement during the cookie program. Leaders and troop cookie volunteers can help encourage participants by contacting them/their families during the program to see if they have any questions or are encountering any difficulties that may need adult help.

Before starting their program, a Girl Scout Daisy and Brownie should be able to:

- Tell troop volunteers and parents/caregivers the safety checkpoints for safe selling.
- Introduce themselves by name as a Girl Scout and state that they are selling cookies.
- Know the names of the cookie varieties or be able to show the cookie descriptions on the order form.
- Be able to tell customers the following:
 - the price of a package of cookies,
 - the total cost of the customer's order,
 - when money needs to be collected,
 - when cookies will be delivered (if an order-taking council).
- Be able to explain how the troop/group will use their cookie proceeds.

- Thank the customer for supporting Girl Scouts.
- With assistance, total each order and/or the order card.

Girl Scout Juniors

Junior Girl Scouts need to play an active role in planning and conducting their Girl Scout Cookie business. Product programs should enhance a member's experience in Girl Scouts. The programs are only a part of the Girl Scout Leadership Experience and should be designed to increase decision making, planning and goal setting skills.

The Girl Scout Cookie Program should not dominate the activities of the troop, even during Girl Scout Cookie season. Decisions about earning and spending money reflect the needs and interests of all members. When planning activities with the troop, remind them to consider everyone's opinion and develop a plan agreeable to everyone.

A Girl Scout Junior should be able to:

- Point out a new cookie variety and remind customers of favorites.
- If asked, explain why they like Girl Scouting and discuss troop/group activities.
- With an adult, make plans for selling in their neighborhood or local business community.
- With input from troop/group volunteers and parents/caregivers, think of new methods or locations for order taking or selling and then conduct the plan.
- Manage their customer list.
- Have a variety of selling methods.
- Total their own order card.

Girl Scout Cadettes, Seniors, and Ambassadors

Cadette, Senior, and Ambassador Girl Scouts can take on a considerable amount of responsibility and can begin to provide training and service to younger Girl Scouts. They are also ready to put more creativity into designing their troop/group and personal sales and marketing strategies.

A Cadette Girl Scout can:

- Assist the adult cookie volunteer.
- Provide training to their troop/group members.
- Assist in managing the troop's funds.
- With other troop members, set goals for troop cookie proceeds and create an innovative sales strategy for achieving those goals.

A Senior or Ambassador Girl Scout can:

- Serve as the troop cookie volunteer with adult oversight.
- Serve as the troop's cookie booth coordinator.
- Make a brief presentation to a service club or business group about the Girl Scout Cookie Program and Girl Scouts.
- Assist Girl Scout Brownie and Junior troops with door to door and cookie booths.

Resources

[Entrepreneurship Progression Chart](#)

Roles and Responsibilities

The Role of the Council

The role of the Girl Scout council is to responsibly deliver the program to its members and to ensure that GSUSA program goals, safety guidelines, and program standards are met. A significant role for councils is to promote program outcomes, specifically the five skills of the Girl Scout Cookie Program among all adults associated with the council. Councils are further expected to conform to Girl Scout Movement standards for brand compliance when conducting the product programs.

The responsibility for ensuring that product program activities provide valuable learning experiences for Girl Scouts rests with the volunteers and staff who deliver the program. As council volunteers are a key conduit for delivering both program and sales objectives, the proper volunteer training is one of the council's top priorities. The following are key points for councils and volunteers:

- The safety of participants is the number one concern when managing product programs.
- Safety guidelines are in place for any online marketing activities in which Girl Scouts participate, with specific guidelines for Digital Cookie.
- Participation is voluntary, and parent/caregiver permission is required.
- To the greatest extent possible, provisions are made for every Girl Scout member to participate in the program if they desire.
- Products are never sold by council or adults and only publicly sold by Girl Scouts during the assigned program period.
- When a Girl Scout learns that some of their efforts go to support the overall good of the council, they learn an important lesson. While the work of the council may be abstract to a Daisy Girl Scout, as they progress, they will better understand and appreciate that role. The role of the council is much like the role of a school district—unseen but essential. It is the role of adults to help Girl Scouts understand that teamwork is necessary, not only at the troop level, but throughout Girl Scouting.

In addition, councils should ensure the safety of the products sold by:

- Ensuring proper storage and handling practices for council owned product inventory down to the family level.
- Notifying GSUSA and the product vendor within 24 hours of any product complaint that refers to the safety of the product or its fitness for human consumption.
- Having an up-to-date crisis communication plan.
- Working in partnership with the council's licensed baker, have a contingency plan to address product shortages.
- Ensure product suitability, program integrity and safety testing and brand compliance for any reward items sourced by the council (more on rewards can be found in the [Product Program Rewards](#) section of this guide).

The Role of GSUSA

GSUSA plays a key role in product programs by selecting and licensing vendors and providing technical, communications and risk management assistance. GSUSA also provides guidelines for the use of Girl Scout trademarks, logos, and Girl Scout Leadership Experience (GSLE) program and award opportunities, interprets GSUSA policies and standards, and forges links with other organizations. GSUSA's Team Cookie assists councils and the public with questions and concerns related to the cookie program. GSUSA's product program responsibilities also include:

- Providing licensed vendors with contracted guidelines for use of Girl Scout copyrighted materials, trademarks, and intellectual property.
- Overseeing package design.
- Monitoring contract compliance and royalty payments.
- Approving all products, promotions, proofs of concept, and pilot programs.
- Providing high-level guidance to councils regarding legal and financial concerns related to the sales that could impact the Movement.
- Developing cookie marketing assets for councils and licensed vendors to use to ensure consistent messaging and "look" across the Movement.
- Maintaining a national referral and information tool for the public on the GSUSA website www.girlscoutcookies.org.
- Reviewing promotional and educational materials prepared by licensed vendors for council use to ensure they conform to Girl Scout program standards, values, and brand messaging.
- Overseeing all product-related concerns that result in, or from, media inquiries.

The Role of Licensed Vendors

Licensed vendors collaborate closely with councils to ensure that the best possible product gets to customers. Vendors renew their licensing agreements with GSUSA every one to three years and maintain customer contracts with councils based on the provisions of those licensing agreements. They also pay royalties, based on their sales made to councils, directly to GSUSA. These royalties are not covered by the retail price of the cookies. All proceeds from the cookie program stay with the local council.

As the manufacturer and/or supplier of the products, vendors assume a sizeable percentage of the risk related to product programs. They are responsible for, and the owners of, the product itself, and responsible for product quality and potential concerns throughout the supply chain.

Vendors also assume the risks associated with the GSUSA approved recognition items they provide to councils.

With respect to identifying, assessing, and controlling risks it is the responsibility of the vendor to:

- Fulfill the provisions of their individual council sales contracts, which include providing sales support, product training, and product distribution up to the point where councils take possession of the inventory.
- Fulfill the requirements of the federal, state, and municipal laws and regulations regarding product safety and distribution.
- Submit to inspections and quality-control procedures on a regular basis by local, state, and federal authorities, including the U.S. Food and Drug Administration.
- Code all product containers and cases and maintain records to show where and to whom the products were shipped.
- Ensure reward items sold to councils have gone through the required level of child safety testing.
- Manage consumer inquiries received at the vendor level and report them to GSUSA.
- Notify GSUSA within 24 hours about any product complaint that is of a serious nature and/or involves the safety of the product or its fitness for human consumption.

Shared Roles Between GSUSA and the Bakers

The cookie package design for Girl Scout Cookies is developed by GSUSA along with the bakers. The purpose of the design is to convey strong messages about what members experience as Girl Scouts, as well as product and nutritional information required by law. Cookie packaging reflects concerns for quality of the product, customer safety, and the image of Girl Scouting.

The packaging of cookies reflects the fact that Girl Scouts deliver Girl Scout Cookies. Packaging needs to be strong enough to ensure that every customer receives a package of cookies in the best possible condition and that any attempted tampering is evident to the consumer. Most of the materials used in Girl Scout Cookie packaging are recyclable.

Imprinted on the end of each cookie package is a computer-generated code that allows the baker to determine exactly when the cookie was made, the plant at which it is baked, and the shift during which it was produced. It is extremely important that a customer keeps the packaging when there is a problem with the cookie and provides that code to the baker.

Planning and Developing a Successful Product Program

The responsibility for planning and implementing the product programs rests with the local Girl Scout council. Each council needs to be mindful of the diverse groups of people within their council and their communities that have a stake in the outcome of the product programs. Stakeholders in the product programs include, but are not limited to:

- Girl Scouts
- Parents/caregivers
- Troop/group leaders
- Cookie volunteers
- Council staff
- Council board members and volunteers
- Customers
- Troop sponsors
- Media
- Bakers
- Delivery agents
- General public

Just as the program impacts many people in the community, a successful product program comes about because of input from many councils operating units. To be effective, a product program needs the full support of the entire council. Significant involvement will need to come from council teams such as membership, girl experience, marketing and communications, and finance. To do the job well, the product program staff must have the demonstrated support of key council leadership.

Council policies and procedures not only need to address local issues and concerns but also must conform to national policies and standards. Those policies and standards can be found in the *Blue Book of Basic Documents*. Additional information related to product programs can be found in *Volunteer Essentials*, *Safety Activity Checkpoints*, and *GSUSA Risk Management Guide*. In each council jurisdiction, volunteers and staff need to remember that their cookie program is the only cookie program residents know and therefore speaks for the entire organization.

GSUSA policies allow councils to conduct two council-sponsored product programs per year, one of which is the cookie program. The second can be the fall product program. Councils are not allowed to conduct the cookie program at two separate times of the year. Councils must conduct their cookie program at the same time within their entire jurisdiction.

Developing a Council Cookie Program Plan

The cookie program and any other council-sponsored product program should be part of the council's overall strategic planning. The cookie program should be an integral part of membership, girl experience, and financial planning. Developing a strong cookie program plan will benefit councils in many ways. Not only is it a blueprint that helps to conduct the annual program, but it is a tool for program continuity and consistency from year to year. This plan is an invaluable tool when training inexperienced staff and volunteers to conduct the program.

The cookie program plan outlines and puts in writing how the cookie program is conducted within the council. The initial plan and subsequent revisions should be made with considerable input from volunteers, staff, professionals in the education and business community, and customers. All too often, information about the program is in the heads of the key volunteers and staff and is at risk of being lost when those individuals move on from their role with the council. A written plan offers the advantage of being accessible to anyone in a leadership role.

A written plan helps councils understand just why they do certain things and opens all council practices to a larger audience. This may help to generate innovative ideas and review outdated practices. Plans need to be continually reviewed and revised based on experience. Utilizing the [Product Program Cookbook](#) will assist with annual planning framework, including monthly KPIs, key goals, operational deadlines, and departmental collaborations.

A council cookie program plan should include the following:

- Baker selection and methods for determining price
- Program goals
- Staffing structure and plan
- Schedule or timeline
- Marketing strategy, including a strong promotional strategy
- Data analysis
- Information about ordering, delivery, and reordering
- Information on rewards
- Information about cookie booths
- Procedures for conducting the program
- Procedures for volunteer training
- Procedures for evaluation
- Strategy for handling product complaints

Establishing Council Procedures

As a council develops a cookie program plan, the product program staff can develop a set of written procedures designed to standardize the local program. A Standard Operating Procedure (SOP) is a documented, standardized method for getting the work done. There should be two sets of procedures explaining how staff manage certain tasks during the program and procedures for how the program is conducted by the volunteers. Both sets of procedures need to be reviewed annually and should be flexible enough to be adapted to changing conditions. An example of a SOP would be how debt is recorded, the number of times and how the debtor receives communication.

It is essential that written procedures for the cookie program be distributed to everyone involved. Ideally, at the end of the program, volunteers and staff would evaluate the program, including program objectives and discuss specific procedures that were used. It is at this point that those changes can be suggested for the next program.

Council procedures should address the following issues:

- Program goals of the cookie program
- Dates
- Submission of orders and reordering
- Coordination/scheduling of cookie booths
- Collecting and depositing funds
- Specifics of the rewards program
- Controversial and sensitive situations
- Handling of product complaints
- Reporting of delinquent accounts
- Procedures for IRM

Staffing and Structure

Volunteer and staff resources are critical to the success of a program. Understanding how the talents and expertise of volunteers and staff can be deployed is especially important. But first, the council should know what types of skills cookie program staff and volunteer personnel must have.

The ideal person working on product programs should possess a unique blend of understanding of the Girl Scout program, having a sharp business sense and financial skills. In addition to those business-related skills, the ideal person should understand volunteer engagement and support. Additionally, the person should have a passion for Girl Scouts and believe deeply in what the cookie program can teach participants.

Many councils find a staffing structure that includes volunteers at all levels works best. By tapping into the skills and expertise of volunteers—including their input in planning, implementing, and evaluating the program—the council builds cohesion and support. Volunteers at the council level can be instrumental in communicating key aspects of the programs to other volunteers and participants.

The cookie program needs the attention and support of the entire Girl Scout council staff, beginning with senior leadership. Their attention ensures the program meets both its programmatic and financial goals and that the value of the program is effectively communicated to internal and external audiences. For this reason, membership, girl experience, marketing and communications, customer care, and finance will need to be involved in the program.

DEIRJ and Accessibility

When developing product programs and the associated procedures, councils are strongly encouraged to consider all policies through the lens of DEIRJ and accessibility as there are often invisible barriers that prevent an interested Girl Scouts from full participation. Do your practices allow all participants to have equitable engagement in both the Girl Scout Cookie Program and Fall Product Program?

Below are some thought starter considerations:

- What options exist for communities where lack of technology may serve as a barrier?
 - Can the council provide Wi-Fi hotspots for troops to check out?
- Do participation models allow all Girl Scouts the opportunity to engage?
- Does the language in council policies have inadvertent bias?
 - Example “good financial standing with council” may have multiple interpretations and could leave some caregivers believing that if they received financial support they are not in “good standing”.
- Are troops limited to only booths within their service unit?
 - Keeping troops within their geographic footprint may limit access to their personally defined community and may prevent troops from utilizing higher traffic cookie booth locations.
- Are there ways to support troops where transportation for members and/or cookies may be a challenge?
- Review [Market Segmentation](#) and [Girl Scouts Voices Count](#) data to get a clearer idea of how different demographics interact with the product programs.

Volunteer Compensation vs. Volunteer Benefits: When does it cross the line?

A Girl Scout council must be mindful when considering whether it could inadvertently cause a volunteer to be reclassified as an employee by providing compensation in exchange for the individual's services. Such reclassification could prove costly to the council, as the reclassified individual may be entitled to benefit coverage (such as workers' compensation) and legal protections under the federal Fair Labor Standards Act (FLSA); applicable state wage and hour laws; and other employee benefit, equal employment opportunity, and/or labor laws. GSUSA recommends that each council consult with its legal counsel regarding compliance with federal, state, and local laws for the arrangement at issue.

The U.S. Department of Labor defines a volunteer as an individual who donates their services, usually on a part-time basis, for charitable objectives, and without the expectation of receiving compensation. Compensation is defined as pay or another tangible benefit that is tied to an individual's productivity or hours worked. Compensation does not include reimbursement for an individual's expenses incurred while volunteering, reasonable benefits, or nominal fees.

Councils should want volunteers who are attracted by the intrinsic value offered, not monetary benefit. A council should be mindful when designing volunteer reward and recognition programs to remain attractive to volunteer candidates while not providing pay or another tangible benefit that is tied to productivity or hours worked.

At various times, you may have access to volunteers who receive stipends for services (like VISTA, AmeriCorps, or Foster Grandparents). The council should review the details of these collaborations, as well as any existing contracts or agreements with these organizations, with their legal counsel to ensure the proper classification.

The following examples help illustrate when volunteer benefits may cross the line to become compensation, thereby risking a reclassification of a volunteer's status.

Acceptable Practice Examples of reimbursements, reasonable benefits, and nominal fees	Beware! Examples of potential compensation
The council pays for an onsite babysitter during its regular meeting (such as a service unit meeting) to care for the children of individuals who volunteer at that meeting. The babysitter's services are available at and during the meeting regardless of whether, how frequently, and how long an individual volunteers.	The council provides each volunteer with coupons for one hour of a babysitter's services per hour of time volunteered. These coupons can be used at any time, even during times when the individual is not volunteering for Girl Scouts.
A volunteer signs up to drive Girl Scouts to a camping event and later turns in an expense report to be reimbursed for her actual mileage.	The council is finding it hard to get qualified drivers for an upcoming camp event, so it advertises that each driver who signs up will receive a \$50 gas card, regardless of the miles they drive.
For Volunteer Appreciation Week in April, the council emails all volunteers a 10 percent discount coupon for the council's shop.	The council advertises on Volunteer Match that all candidates who sign up to be troop leaders will get a 50 percent discount for their Girl Scout at summer camp.
A troop leader has agreed to come in for a Saturday to take part in a focus group to help the council assess the service-delivery needs in their region. Afterward, the council gives group members a thank-you card and a \$5 coffee gift card for their extra effort.	The council designates \$1,000 to give to each day camp director as a stipend to ensure all positions are filled.

Types of Cookie Programs

Girl Scouts participating in the Girl Scout Cookie Program may only sell cookies according to their council's policies and procedures and within the council's published sales timeframe.

Cookies can be purchased by one of, or a combination of, the following means:

Pre-order Councils provide participating Girl Scouts with an order card to collect orders from potential customers. Participants turn in their order cards; troops place their orders based on the order card orders; the council orders the troop's cookies. Girl Scouts go back to the customer to deliver the cookies a few weeks later. Sometimes referred to as a traditional sale.

Direct Sale Troops place an order based on previous sales or a recommended amount, typically without the use of an order card. The council places the order and provides troops with cookies that Girl Scouts sell directly to their customers.

Cookie Booths Councils allow Girl Scouts to sell cookies at designated locations set up inside and outside various retail establishments. Girl Scouts sell directly to walk-up customers, or to customers who placed an order for pick up at the location. Customers can find cookie booth locations by using GSUSA's Cookie Finder and entering their zip code.

Online or Mobile Sales Councils use GSUSA's approved Digital Cookie platform and offer Girl Scouts the ability to sell cookies online and from a mobile device. Girl Scouts can market their online cookie business by inviting customers to visit their personalized cookie websites via a link or take in-person orders using a mobile application designed for Girl Scouts.

Choosing a Cookie Baker

Councils can choose from among the two GSUSA licensed bakers—ABC Bakers or Little Brownie Bakers.

Using a Request for Proposal (RFP) process allows councils to determine which vendor is best qualified to help the council achieve its strategic business objective. The process of choosing a baker takes many forms throughout the country. Councils need to establish a criterion on which to base the selection. Selection committees may want to decide how much weight to give each criterion. Using an RFP Scorecard during the process is an effortless way for participants to rank the pros and cons of the selected criteria. (See the RFP Scorecard and the [Business Consideration deck](#) for examples.)

Consider including some of the following as criteria:

- Product quality
- Price
- Marketing support
- Girl rewards offered
- Customer service support (staff, volunteers, Girl Scouts/caregivers)
- Inventory management system between the baker and the warehouse
- Training support
- New product or technology innovation

While price is an important consideration in choosing a baker, it should not be the only consideration. The cookies offered by each baker vary; not only are several types of cookies offered, but there is variation in the taste of similar cookies. Even harmonized cookies with the same name and the cookies the bakers are required to produce may have slight differences in taste. Both bakers are required to produce Thin Mints, Trefoils, Adventurefuls, and a peanut butter sandwich cookie.

History of service, payment terms, baker training support, and promotional materials are important considerations in making the final selection. These need to be evaluated based on the individual council's needs. When a council is clear about its local needs and preferences, the selection process can proceed easily and smoothly.

Once the decision has been made, a contract with the chosen baker must be signed. The terms of this contract should be held in confidence and should not be shared with the other baker or with other council members. It may also be helpful to be familiar with the main terms of the GSUSA contract, found below, with the licensed vendors:

- Weight and types of cookies required
- The number of sample cookies that can be provided free of charge
- Maximum price for reward items provided by the bakers
- Payment terms

The Retail Price of Cookies

Many factors need to be considered as the council sets the price of a package of cookies. Cookie revenue is a key component in the council's budgeting process.

At some point, the council will need to evaluate the retail price of cookies. When the decision is being made to change the price, key volunteers should be consulted. Volunteers need to know why retail prices are increasing and how additional revenue is tied to program services. Council volunteers, staff, and cookie program participants need to be prepared to answer questions about why a price has been set, how the proceeds of the sales will benefit Girl Scouts within the council, and why prices may vary among councils.

Factors that may affect the local price of a package of cookies include:

- Local economics
- Wholesale price of the cookies
- Council program needs
- Troop proceeds
- Competitive trends
- Other council-sponsored product programs
- Number of girls participating
- Cost and amount spent on cookie program rewards
- Consumer perception

In some extreme instances, the council may consider discounting the retail price of cookies. This may be due to a surplus of inventory, or other factors. GSUSA offers the following guidance in discounting the retail price:

Discounting the consumer price is discouraged. This creates confusion and impacts the perception around our iconic cookie brand. Volunteer perception of the value they bring to the program could be impacted. Use of a buy X package(s), get X package(s) free promotion is allowed.

While GSUSA cannot recommend a retail price to councils, we can suggest evaluating the consumer price index in the market. Market research* indicates that consumers are generally willing to pay a 24% surplus above the average chocolate chip cookie. Raising prices above the 24% surplus could have an increased negative impact on package volume sold.

Review [Price Increase Considerations](#) for more information.

**Based on the 2024 Cookie Season National Data*

How the Cookie Crumbles

When marketing cookies to consumers and Girl Scouts, councils are encouraged to share their version of “How the Cookie Crumbles” sometimes known as “Where Cookie Proceeds Go?”. This is a great way to promote that all proceeds stay local and benefit Girl Scouts directly. Being transparent about how the funds are used and what programs they support can have a positive impact on the confidence of Girl Scouts and the community minded consumer.

Refer to your vendor contracts on terms regarding price disclosure. When creating resources that explain where the proceeds go councils should use percentages and categories rather than specific dollar amounts. Examples include “Cookie Program Vendor Costs 27%, Troop Proceeds & Rewards 19%, Girl Scout Programming 11%, Camp & Properties 12%, Member & Customer Support 31%”.

Forecasting

As the council begins to plan for the upcoming cookie season, forecasting should be a top priority. GSUSA recommends that councils consistently review their forecast to minimize any inventory issues, especially since inventory is tied directly to revenue. GSUSA has created cookie forecasting tools that align with the Movement forecasting tool. There are two workbooks, a simple version, and a detailed version. The simple version looks at one year ahead whereas the detailed version will help you forecast up to five years in the future. The detailed version can help the council drill down to the program level and member participation type and will show the impact of a specific level on the cookie program’s per girl average.

Consider preparing three versions of the cookie forecast. One version should have the budget provided to the council board as a model. Another could be an aspirational model, a pie in the sky version of the best-case scenario. The third model would be the worst-case scenario.

Work with both membership and the council leadership team to adjust your forecast based on forecasted and current membership numbers. Doing so shows the impact on the cookie program.

If your council already has a forecasting tool or if you are accustomed to using one provided by the bakers, continue to use those. But we encourage you to try GSUSA’s forecasting tool also. Running numbers through both tools may give insight into a trend you have not seen before. Compare the two results and see if they are on point or if they are different.

Resources

[GSUSA Cookie Forecasting Tool](#)

Cookie Reward Structure (Also see [Product Program Rewards](#))

Establishing the structure for the council’s cookie rewards program takes some planning and analysis. The structure of the council’s rewards program is based on bands or ranges of packages sold. These bands or ranges vary from council to council; there is no national suggestion for package bands or ranges. One way to determine your council’s best structure is to review the data from the baker software. Identify the number of participants who reached each range to help determine if a change in range is needed or look at the number of packages sold by each participant to help determine if the rewards ranges are motivating. Councils may need to adjust the range levels to motivate participants to reach the next level.

Program Dates

Most councils conduct their cookie programs between January and March. Each council must consider significant community events that draw a great deal of attention and time in the community, as well as religious and national holidays when setting the schedule.

Only one cookie program is allowed each year, and a total of only two council-sponsored product programs may be offered per year. The programs are suggested as “seasonal” with a maximum of 16 weeks each.

For optimal volunteer experience, a traditional cookie program should be no longer than 12 weeks, less for direct, and the fall product program should be short and simple. Allow volunteers to have ample downtime between the two programs to prepare and focus on the holidays with their loved ones. See [Fall Product Program](#) for more considerations on fall timelines.

To facilitate planning for the Girl Scout Cookie Program, a council needs to start early in setting important dates such as the start and end of the program.

Regardless of when the program takes place, it makes sense to know when surrounding councils set their starting date for taking orders or making direct sales. One of the areas where contention can arise in the program is the starting date for taking orders. When some Girl Scouts are taking orders prior to the “official” start date of the sale, this is perceived as very unfair. Often, the “offending sales” may have been made by someone from another council operating with a separate set of rules about when they may begin.

Jurisdiction

As with any other program activity, Girl Scout councils support the cookie program within their council’s geographic jurisdiction. The more inter-council communication that goes on between managers of the cookie program (both volunteers and staff), the more easily disputes can be resolved. The jurisdictional boundaries of councils are almost invisible to Girl Scouts, their parents/caregivers, and the public. Often this issue can be addressed when councils have common dates, although each council is free to establish its own start and end dates for the program.

Girl Scouts can learn how to be successful through playing fairly and by following the council’s cookie program guidelines. This means that council rules must be clear and consistent.

Whenever cookie orders are solicited in ways that extend beyond the council’s jurisdiction, every precaution must be taken to ensure that customers receive the cookies they have ordered and paid for.

In addition, when orders from any of these outside council jurisdiction sources are filled, it is imperative that Girl Scouts are actively involved in the process. Activities run exclusively by adult members of the council are unacceptable and overall, jeopardize the nature of the Girl Scout Cookie Program as a program activity.

In Volunteer Systems 2.0, Girl Scouts can register in any troop across the movement.

Girl Scouts will always be able to sell cookies to members of their personal network, regardless of where members of their network live.

Girl Scouts are only permitted to set up a booth or physical sale within the jurisdiction of their primary council. For example: if a member lives in Council A but their primary council is B, they can only set up a booth within council B’s jurisdiction.

Developing Training and Materials

Ensuring that volunteers, Girl Scouts, and caregivers receive comprehensive training is the key to a successful program. Volunteers will receive their training from council staff and/or designated council volunteers. Girl Scouts and caregivers typically receive their training and information about the program from the troop volunteers.

An essential topic of the training provided should include the “why” of the program which should help volunteers focus on the benefits Girl Scouts have experienced for decades from their active participation in the cookie program. Caregivers need to be encouraged to allow their Girl Scout the opportunity of taking responsibility for their own programs. Of course, Girl Scouts will need the assistance of adults, but for them to truly benefit from the learning opportunities of the program, the adult role should be supportive rather than primary. Training sessions are the council’s opportunity to make this an important message of the program.

Each year the licensed vendors develop theme-related materials to assist volunteers in training Girl Scouts for a safe and fun product program experience. These materials help participants become familiar with important safety rules, set troop and personal goals, and become familiar with the products they will be selling. These, and any council developed materials, should be introduced and their use described as part of a council training session.

Councils have developed manuals and guides that outline or explicitly state local program procedures. These can be used as a basis for training and provide a ready reference for volunteers as they train Girl Scouts and conduct the program. A typical council manual or guide might contain sections on the following:

- Benefits of the local product programs
- Overview of the program goals
- Introduction to the training materials
- Policies and guidelines
- Kickoff/Rally or University dates and information
- Start and end dates of the program
- Date initial orders are due
- Procedures for preparing and entering orders in the vendor software
- Delivery schedules
- Cookie booth dates and guidelines
- Coordination/scheduling of booth locations
- Cupboard procedures and placing reorders
- Payment due dates
- How payments will be made/collected
- Rewards structure and programs
- Reward events or celebrations
- Guidelines for handling product complaints
- Guidelines for dealing with delinquent accounts

Creating a Marketing Plan

It is vital to work with the marketing and communications departments to create a marketing and promotional plan. Marketing plans must be developed in conjunction with those who will be responsible for carrying them out.

A key part of the planning process is to gather information. A good marketing plan should be based on appropriate, current, and accurate information to be effective. The council may want to gather the following information:

- Community demographics
- The public's perception of the Girl Scout Cookie Program
- The types and sizes of other local nonprofit programs
- Local economic forecasts
- The council's current membership and membership forecast

Equally important is detailed information about the council's past cookie programs. This information should reflect at least the past five years' data and could include:

- Girl Scout, caregiver, and volunteer evaluations of the cookie program
- Program and participation data. (See the [GSUSA Cookie Forecasting Tool](#))
- Council evaluation of program goals
- Per girl average by level

Another key part of creating a marketing plan is to set goals. These goals provide directions for the council's marketing efforts. The goals will also indicate how success will be measured and help focus attention on achieving it. Knowing what is wanted, and by when, provides direction for the marketing team.

Marketing plans call for a promotional campaign. Promotion is oriented to the outside world. The promotional campaign helps create and reinforce the desired image and conveys a specific message that tells people what actions to take. Once the promotional campaign is completed, councils will know:

- How to define and describe their desired image
- What materials and techniques do they plan to use?
- How things should look and what they should say
- Who will implement the campaign, and by when and at what cost?

Executing a Successful Cookie Program

Logistics of the Cookie Program

The Girl Scout Cookie Program can be challenging for the bakers. Some of those challenges include the number of councils who share the same start and end date, winter weather conditions, and simply, the number of packages sold in the short cookie season.

To supply all the cookies needed, bakers must begin producing cookies early. Girl Scout Cookies retain their freshness until they reach the customer because of the way they are packaged and stored.

Cookies are stocked prior to the beginning of the program, then shipped as quickly as possible to the appropriate location. Each baker supplies many councils, and the coordination of shipping and storing cookies can be daunting. To give an idea of the dimensions of the baking process, each baker uses trainloads of flour, as much as thirty million pounds of sugar, and around five million pounds of peanuts to produce Girl Scout Cookies.

While we want to be sure that each customer receives a perfect package of cookies, some denting and tearing of cartons (the outside protection for a case of cookies) is normal and to be expected. This damage to the carton is not sufficient reason to reject the entire case unless the packages inside are also damaged. Councils should help troop and service unit cookie managers understand their roles in ensuring high quality cookies. When cases of cookies reach a grocery store from the manufacturer, it is the stock person who gives them a final check and makes sure no damaged packages reach the shelf. Volunteers serve as the stock person in the Girl Scout Cookie Program and need to be aware that a small percentage of packages may be damaged or missing cookies. It is their job to identify these packages and help the councils return them to the baker for credit. Councils should work with both the baker and the delivery agent(s) to establish guidelines for when a carton or package of cookies is considered damaged and procedures for reporting, storing, and replacing these cookies.

Orders, Inventory, and Delivery

Each council must collaborate closely with their baker to determine the specifics of how orders will be placed, and when. It is important to understand when the council accepts delivery of the product from both a financial and logistics perspective.

How many cases of cookies a council orders are usually based on the total of actual cookies ordered by troops plus a projection of how many packages are expected to be sold during cookie booths. In some cases, the order may be based on contractual obligations. Councils that keep accurate records of past reorders and cookie booths can project their needs more accurately. Councils need to forecast and plan to ensure they are ordering correctly to minimize risks.

Inventory management, knowing where and how many of each variety of cookie a council has, can be challenging. Some councils keep all their inventory of cookies in one central location while others maintain “cookie cupboards” throughout the council. Either way, the primary challenge is keeping track of the cookies on hand and knowing when to place a reorder. Councils can use their own data to help manage their inventory. Track the variety and amount needed to fill troop orders each week in the sale. Use this data to help understand if additional cookies are needed. Councils can also manage their inventory by limiting the varieties on hand to the most popular varieties for cookie booths.

National data indicates the most popular varieties, based on the percentage of total sales, including shipped cookies ordered on Digital Cookie are:

Variety	% Of Sales
Thin Mint	24.7%
Samoas/Carmel deLites	18.9%
Peanut Butter Patties/Tagalongs	14.0%
Do-Si-Dos/Peanut Butter Sandwich	8.2%
Lemonades/Lemon-ups	8.0%
Adventurefuls	7.7%
Trefoils	7.4%
Gluten Free	2.8%
Other varieties	6.2%

* Data based on 2025 season

Working in partnership with the vendor and local delivery agents, establish a delivery schedule. There are multiple types of delivery, but the two most common are direct to troop and service unit delivery. Direct to troop deliveries are usually a type of mega delivery, held in a parking lot, a large accessible area, or a warehouse facility. Troops drive up and pick up their order. Service unit deliveries can be held in a building or parking lot. All the cases of cookies are off-loaded by the agent, the service unit volunteers then sort the orders by troop and then the troops pick up their cookie order.

Once cookies are accepted by the council and placed in the council's cupboards or warehouses, GSUSA policy prohibits the bakers from accepting returns, except for damaged or defective packages.

Resources

[GSUSA Cookie Forecasting Tool](#)

Product Program and Property Insurance

Councils have a responsibility to help mitigate risk and loss of revenue related to ownership and storage of products. It is possible for product loss or damage to occur throughout distribution channels, and it is critical for councils to understand when they have responsibility.

Since every council negotiates separately with its baker, transportation, and temporary storage, the council's responsibility varies. Councils should be aware of the following:

- **Ownership.** Realize when your council takes ownership. Review baker contracts with your insurance broker to ensure that cookie product is appropriately insured under your council's property policy.
- **Transport.** Understand how the contract works. The transport carrier will generally take responsibility for the safe delivery of the products via the contract. Councils should work with their insurance broker to review the responsibility of product in transit and the value exposed to a council compared to the limit of insurance available for property in transit under a council's property policy. When other means of transporting products are involved, consider the following:
 - Council-owned or rented vehicles
 - Employee or volunteer owned vehicles
- **Storage.** Recognize who is responsible for damage while products are in storage. The contract with a storage facility will typically dictate the responsibility for damage. Storage facilities could be a council-secured warehouse space, leased properties used for cupboards, or storage or cupboards in volunteer-owned space. Councils should work with their insurance broker to review the value of the product in storage compared to the limit of insurance available for off-premises property.

Types of Insurance Related to the Cookie Program

The following types of insurance on a council's property policy will be similar, though the respective limits will vary amongst councils:

- **Business Interruption.** Lost income from decreased revenue related to a covered property loss at a council owned location.
- **Contingent Business Interruption.** Lost income from decreased revenue related to a covered property loss at a third-party dependent location *which has been added specifically*, by endorsement, to your council's property policy, like the bakers.
- **Off-Premises Property.** Property that is stored someplace other than an owned or scheduled location, typically a much lower sublimit.
- **Property In-Transit.** Property that is being transported from one place to another throughout the distribution channel.

The best course of action is for councils to contact their insurance broker and have their cookie contracts in hand. Your broker will help you assess the exposure values and confirm that the limits you are purchasing are appropriate.

Delivery Services

Councils should not enable delivery services without Girl Scouts facilitating incoming orders or inventory distribution.

Use the [girl and troop documents](#) to ensure the Girl Scout is active and leading cookie distribution. Encourage Girl Scouts to send thank you notes to customers with cookie delivery.

Remember Digital Cookie is the only nationally approved platform for online Girl Scout cookie sales, ensuring a secure, consistent, and mission-aligned experience for all participants. Exceptions to this policy include legacy councils currently using the M2 platform and councils participating in GSUSA-approved pilot programs. All other online sales platforms must be submitted for review and receive written approval from GSUSA prior to use. While M2 legacy councils are permitted to continue using their existing systems, they are strongly encouraged to transition to Digital Cookie to align with national standards and enhance program consistency.

The Girl Scout Cookie Program Badges and Pins

Activities that are part of the cookie program can help Girl Scouts earn their Cookie Business and Financial Literacy Badges. They can earn these badges in addition to any council-developed program patches for the cookie program, or in addition to the participation/sales patches that have historically been used as part of the cookie program.

Resources:

[GS Cookie Program Pins and Badges](#)

Cookie Donation Program

Most councils have some type of donation program, whether for cookies or fall product, or both. GSUSA has provided some guidelines on how to safeguard cookies when they are part of a donation program. Tips and example agreements are available in the [Promising Practices Library](#). Councils should track the number of packages of cookies or fall product items being donated. These records may be needed by the accounting department or the IRS. GSUSA recommends councils seek legal counsel in their own state as laws and regulations may vary state by state.

Inventory Disposition Crisis Relief

Unanticipated excess inventory is defined as unusual and extraordinary residual inventory that exceeds the market demand due to unanticipated circumstances such as a natural disaster or pandemic.

Excess inventory resulting from a council's normal course of business (including its donation program or budgeted excess), or poor forecasting is not eligible for inventory disposition crisis relief.

For example: to avoid the opportunity cost associated with depleted cupboards, many councils budget for some level of excess inventory and use the excess to fulfill donation program orders, but the excess may sometimes exceed the cookies needed to fulfill the donation program obligations. Such excess inventory is not eligible for crisis relief inventory disposition. Councils often donate this leftover inventory at the end of the sale.

Cookies should be forecasted and ordered as needed to sustain the goals of the cookie program within the cookie season. Inventory cannot be purchased with the intent of an extended sale period.

Any unanticipated excess inventory disposition must be approved by GSUSA. In all events, councils cannot sell unanticipated excess inventory using third party retailers.

Councils should forecast and order only what they expect to need for a cookie season, as cookies are sold for a limited time and are not intended to be sold after the cookie season ends.

In 2020, GSUSA worked to create a national relief program to reduce the burden on councils associated with unanticipated excess inventory resulting from the COVID-19 pandemic. Should similar or other unanticipated circumstances (e.g., natural disasters, pandemic resurgence) result in extraordinarily high excess inventory, impacted councils should reach out to GSUSA for approval and assistance with an inventory disposition plan. There are different measures that can be taken to sell excess inventory and GSUSA will collaborate with the council to discuss appropriate parameters.

Product Program Evaluation

How can a council tell if a cookie program has been successful? Much the same way they would determine if any other aspect of a Girl Scout program has been effective.

Has it helped each Girl Scout to:

- Develop to their full individual potential?
- Relate to others with increasing understanding, skill, and respect?
- Develop values to guide their actions and to provide the foundation for sound decision-making?
- Contribute to the improvement of society using their abilities and leadership skills, working in cooperation with others?

Experiences that help Girl Scouts meet each of the five skills of the Girl Scout Cookie Program (goal setting, decision making, money management, people skills, business ethics) are indicative of a Girl Scout's successful participation in the cookie program or any other product program.

Girl Scouts' enthusiasm, participation, and interest are other particularly important indicators. Girl Scouts should have been included in the planning of their troop/group cookie program and the sale should have taken place in an atmosphere of respect and caring. Talking to Girl Scouts and getting their direct feedback can yield information about how much they learned from their experience, whether they enjoyed participating, as well as what might be done differently or improved upon next year.

Customer satisfaction may also need to be evaluated. This could be done simply through random thank you calls to purchasers, whereby someone thanks them for their purchase and asks them how they liked their cookies. This project might be undertaken by a troop/group of older Girl Scouts or by a team of volunteers.

The degree of satisfaction that parents/caregivers have with the program is another important variable to be considered. Without the support of parents/caregivers, most Girl Scouts would be unable to participate in the cookie program. Again, a random sample of parents/caregivers can be questioned to get feedback about their Girl Scout's learning experience and their own ease with and enjoyment of the program.

Since Girl Scout volunteers—troop/group leaders, troop cookie volunteers, and service unit cookie volunteers—are intimately involved in the program, they must be afforded opportunities to participate in the program evaluation (as well as the planning). There are many ways to conduct a successful evaluation. Simple online survey forms can be used to evaluate satisfaction with the procedures used by the council to manage the operations of the cookie program.

Girl Scout Cookie Booths

Types of Cookie Booths

Cookie booths are stationary locations where troops and Girl Scouts can set up a table outside retail, restaurant, and business locations. Councils and volunteers should use their best judgement in setting up cookie booths at locations that will be open, accessible, and safe for all Girl Scouts and potential customers. GSUSA does not require councils to purchase additional insurance for cookie booths. This should be covered under the council's general liability insurance policy. (See *GSUSA Risk Management Guide*.)

Below are examples of the types of cookie booths that a Girl Scout may work. Regardless of booth type or location:

- Adults must always oversee Girl Scouts' interactions with customers.
- **Locations where minors are not legally allowed to patronize are not appropriate for booths.**

Cookie Stand

- A small, lemonade-stand-style booth run by a Girl Scout (or Girl Scouts from one household), supervised by their parent/caregiver(s). For safety reasons 2 adults are still recommended.
- Councils should set parameters around where they may allow a Girl Scout to set up a Cookie Stand. Will they allow them to be at a council-secured location, troop-secured, or only at a private residence?

Drive-Thru

- Set up in a parking lot or open area where customers stay in their vehicles.
- Troops should create a safe lane and keep Girl Scouts away from traffic.
- Typically run by a larger group of Girl Scouts with appropriate adult supervision.

Standard Cookie Booth

- Set up at the entrance or exit of a business or retailer.
- Usually run by 2-4 girls with the appropriate adult supervision.
- These may be a combination of council-secured and troop-secured locations

Certain locations may be inappropriate for Girl Scouts, they may negatively impact the cookie program experience for participants, and may negatively impact the Girl Scout brand in your community, consider not only the policies but the standards of your local community/government. **For clarity, Girl Scouts should not sell in or in front of establishments that they themselves cannot legally patronize.** Examples being bars, casinos, and dispensaries.

As it relates to locations that serve alcohol the following should be considered.

- Is this a location that would be considered family appropriate? Examples include a restaurant that also has a bar or a brewery/tasting room that houses a kitchen.
- Is there space away from the alcohol where girls can set up their space?
- Members should never in any way promote the purchase of alcohol, examples being promoting a drink that pairs well with Thin Mints or the partner offering a coupon on a drink for purchasing a package of cookies.
- The adults present with the Girl Scouts should not participate in drinking, see Safety Activity Checkpoints.
- Are there any additional state regulations that may prevent boothing?

If all bullets can be met, then it could be a cookie booth location. If they cannot be met, then the partner could consider purchasing cookies in support of Girl Scouts, but Girl Scouts should not booth.

With respect to marijuana dispensaries, GSUSA has been steadfastly combating the unauthorized uses of the Girl Scout trademark by the cannabis community, which has been marketing—without GSUSA’s authorization—certain cannabis products under our youth-appealing brand. We are continuing to aggressively fight these unauthorized uses of the Girl Scout brand and hope that our councils and volunteers will join Girl Scouts of the USA’s efforts by discouraging cookie booth locations at such locations.

Securing/Approving Cookie Booths

Securing a cookie booth location varies by council. Each council should have procedures in place for requesting, reserving, and assigning troops to booth locations. This is especially important where there is heavy competition for prime booth locations. By focusing on booth locations that all troops have equal access to you can remove invisible barriers to participation. Troops may not have the time or connections to secure their own sites. When troops are restricted to boothing within their own service unit it may limit access to their own community (church, school, place of work may all be outside of their service unit) and can create inequity by preventing troops from reserving higher traffic locations.

It is important that councils have a plan in place to contact store managers and request permission to hold cookie booths at the location. Plan for a council member or a team of select volunteers to contact store managers to reserve dates and times for cookie booths. This can be a time intensive process, so start early and plan on lots of follow up. Consider what forms you need completed for each partner and whether these can be digital. Be sure to collect contact information in case of any issues.

Troops may also choose to secure their own booths. All booths should be entered into the baker software for approval, except for booths taking place at a person’s residence. Once approved all booths are added to the national cookie finder. Councils should consider whether the troop booth location is appropriate for minors, safety, and proximity to other booths before approving a troop booth. Councils may also wish to enlist volunteers to approve troop booths, be sure approving volunteers understand when a location should be denied.

GSUSA Booth Supporters

GSUSA works with booth supporters to assist councils in easily gathering approvals for certain locations. GSUSA considers collaborations with organizations that have a large footprint, some are national while smaller regional partners may also be considered. GSUSA works with these partners to determine the process for requesting and approving which must meet the needs of the partner and the councils. Troops should not contact these partners directly. In appropriate instances, selected volunteers, such as a cookie booth coordinator, may reach out to the partner to help facilitate approval.

Each supporter has specific requirements on how to reserve, special forms needed, and dates available. Check out the [Booth Supporter](#) page on gsConnect for the most up to date information and Cookie Booth Supporter Resources.

Booth Requirements

Girl Scouts should wear a tunic, vest, or sash while at cookie booths. In inclement weather, Girl Scouts should clearly identify themselves as Girl Scouts and their affiliation to the Girl Scout Movement by wearing their membership pin when a tunic, vest or sash cannot be seen due to outerwear.

All cookie booths must take place in a designated, council-approved area. Booths should not block a store entrance or exit. Make sure there is adequate space for a table for cookie displays, participating Girl Scouts, and their adult volunteers.

Adult supervision is required for all cookie booths.

- Booths where any Girl Scout is not accompanied by their own parent/caregiver require 2 registered, background-checked Girl Scout volunteers.
- Cookie booths that have all members under the direct supervision of their own parent/caregiver do not require adults to be registered, background-checked Girl Scout volunteers.
 - Best practice would be to still have 2 adults present in case of accidents or necessary breaks.
 - Parents/caregivers are still encouraged to register as a volunteer to help support the full troop experience.

Example – if Girl Scouts Keisha and Tina attend a Walmart booth and they both are chaperoned by their own caregiver, neither caregiver needs to be a registered or background checked volunteer. If a third Girl Scout, Rory, joins then either Rory’s caregiver must stay to chaperone or 2 registered and background checked volunteers must supervise the booth.

In all instances, councils should defer to any state regulations that may have more stringent background check policies in place.

Retail Sales and Cookie Booths Without Girl Scouts Present

Any sale by a retail business without Girl Scouts present is not approved by GSUSA. Councils, troops, and Girl Scouts may not sell cookies in a retail space where Girl Scouts cannot be present to market, manage inventory, collect, and process payments for cookies. Store employees and/or adults cannot sell cookies on behalf of a Girl Scout or troop.

Troops and Girl Scouts can continue to host cookie booths at retail locations following council procedures. They can market their cookie platform by using their QR code on posters, flyers, business cards or yard signs following council guidance. As Girl Scouts monitor their incoming sales, this ensures their involvement in the program.

Girl Scout Cookie Finder

The Girl Scout Cookie Finder is the zip code search feature for consumers to locate cookie booths and troop sales links. Booths that have a troop registered and have been approved will automatically sync to the cookie finder. If a booth is missing confirm the full address is correct and an active troop is signed up for the location.

Millions of customers use the cookie finder each year, with media and socials all directing customers to the search. Be sure to keep booths up to date and ask troops to release a booth they can no longer attend. This will help ensure the cookie finder is a useful tool for customers looking to support Girl Scouts.

girlscoutcookies.org

Product Program Rewards

Girl Scout Product Program Rewards

Product program rewards are benefits received by, or for, Girl Scouts participating in the program and based on program activity. As councils evaluate their rewards policies, they need to take the following guidance into consideration.

Girl rewards and proceeds are established by each council and reflect council-established sales performance ranges.

Product program rewards should be program and mission related. Girl Scout values focus on the troop/group's work rather than on the efforts of an individual or star performer. To be consistent with Girl Scout program values, councils should consider implementing troop/group-level reward policies. This keeps competition at the troop or group level rather than at the individual level.

Rewards should reinforce desired outcomes. Cookie programs improve when councils identify the number of packages of cookies the average Girl Scout is selling and then design a rewards plan that motivates those Girl Scouts. Another strategy is to learn what the "per girl" average needs to be to meet the council's goal and then design a rewards plan that encourages Girl Scouts to reach this goal. These approaches provide an incentive for all participants rather than the few who sell unusually large numbers of packages. Rewards plans that aim for across-the-board increases have a more positive effect on total programs.

Rewards should be awarded fairly. To ensure that rewards are being awarded fairly, councils must take an honest look at the role of adults in the cookie program. It is hoped that parents/caregivers will support the projects of their Girl Scouts. The assistance of parents/ caregivers is necessary in many situations to ensure the safety of girls during the program. But to be fair, Girl Scouts should be directly involved in all aspects of the program to qualify for rewards.

Our vendors provide an assortment of reward items for councils to include in their lineups. Councils may source reward items from other vendors but are responsible for the safety, contracting, and distribution of the rewards. Reminder: cookie and nut vendors have a maximum of \$35 retail price per individual reward items based on the GSUSA licensing agreement.

Rewards should not be sold in the council retail shops. Selling reward items devalues the effort that Girl Scouts put toward earning the item, both in your council and in others.

Risk Alert Guidance on Private Benefit

The following risk alert includes the 2013 Tax Court decision along with lines of earlier IRS directives.

IRS Focus on Booster Clubs has potential implications for Girl Scout activities and could impact the tax-exempt status of all councils nationwide, tax situations of individuals, public relations with neighboring councils, and the Girl Scout brand.

The IRS has focused on Booster Club activities since 1993 and issued a directive on June 27, 2011, on their possible non-exempt activity. The directive discussed how benefits are given to participants, which could be considered an impermissible private benefit to that participant and could also result in the organization paying unrelated business income tax or losing its tax-exempt status altogether. Per the IRS, "a section 501(c)(3) organization must not be organized or operated for the benefit of private interests. No part of the net earnings of a section 501(c)(3)

organization may inure to the benefit of any private shareholder or individual.” Relevant here, in 2002, the IRS issued an information letter to a Boy Scout Pack requesting guidance on using raised funds for various activities to further the Scouting program was in accordance with their exempt purpose, but the creation of a reserve fund for individual boys within the Pack (i.e., earmarked accounts) may not be compatible with continued tax exemption.

A 2013 Tax Court decision (T.C. Memo 2013-193) held that the “dollar for dollar” financial arrangement of a Booster Club raising between \$600 and \$1,400 per youth, was not *de minimis* and constituted prohibited inurement and/or an impermissible private benefit. The Tax Court held that this fundraising activity disqualified the organization’s tax-exempt status. Hence, it remains extremely important for councils to ensure that all troops and individual Girl Scouts understand the implications of these activities when making decisions.

Each Girl Scout council is a separately incorporated 501(c) (3) organization. GSUSA encourages councils to review current practices related to money earning, product programs, disbanded troops, and product program rewards to ensure:

- Written practices related to providing financial disbursement to Girl Scouts are not based on a dollar-for-dollar calculation.
- Accounts are not being maintained for the individual Girl Scout.
- Funding does not follow the girl outside of the council and all benefits provided can relate back to supporting the Girl Scout mission. See [College Scholarship Advisory](#).
- Decisions are based on the council’s tax-supported philosophy on what is considered mission related as there is no clear line on how benefits are to be used or spent.

Other considerations:

- Provide rewards and access to experiences based on bands or ranges.
- Do not provide rewards in the form of gift cards to external establishments.
- Travel and events should relate to Girl Scout program activities.
- Travel or events, as a reward, should not fund the cost of family members who are not required chaperones.
- Do not reimburse Girl Scouts for experiences—travel and event rewards should be Girl Scout hosted and funded.

Reward Items

Reward items are toys, apparel, patches, technology, and other items selected and purchased by a council to reward Girl Scouts based on their product program participation and/or activity. All rewards, including technology, must have program relevance. To mitigate private benefit risks, must be offered in bands and ranges. Below are examples of how bands and ranges can be used.

Bands and Ranges Examples

Band/Range (example)	Reward Item (example)	Cookie Dough/Program Credit (example)
25-74 packages sold	Key chain	\$5
75-100 packages sold	Socks	\$10
101-200 packages sold	Themed stuffed animal	\$15
501-1000+ packages sold	Electronic item	\$100

General Rewards Guidance Q and A

Q: Is there a cap on the value of the recognition items that should be awarded to one Girl Scout?

A: While GSUSA cannot provide tax or legal advice, the risk of creating an impermissible private benefit increases if the individual reward is significant. The IRS has not provided guidance on monetary thresholds or values that are acceptable but recent decisions indicate that keeping rewards under \$600 per year is advisable.

Q: Our council is setting a cap for reward expenses. Should the cap be set for one calendar year or one cookie season?

A: The cap should include one calendar year which would encompass both rewards earned in the Girl Scout Cookie Program, the Fall Product Program, and any membership incentives provided by the council.

Q: Does the suggested cap include troop/group rewards or only individual rewards?

A: The cap only applies to individual rewards.

Q: Can councils provide Girl Scouts with recognition items that reflect dollar-for-dollar rewards based on their efforts in product programs?

A: No, it is important that all rewards are based on escalating bands or ranges, are not based on dollar-for-dollar calculations, and are used for program and mission related activities or items. Reward structures based on troop rewards as opposed to individual awards for Girl Scouts also greatly reduces the private benefit risk. All proceeds are for the benefit of the entire troop; they should be used in ways that are agreed upon by the troop; they are the assets of the troop or council and do not follow members who leave the troop.

Q: How do baker rewards affect the guidance to councils on their reward structure?

A: Bakers have a \$35 limit on each recognition item offered to help enhance a council's reward structure. The fact that the bakers provide a token reward of arguably de minimis value does not alter the guidance that council should provide program and mission related rewards that support the exempt purpose of the organization.

Q: If a Girl Scout sells X packages of cookies to receive a trip to Disney, or movie tickets, or a trip to Build-A-Bear, can the reward include the cost of friends or family members?

A: No, the trips or events should not include funding for family members or friends who are not required chaperones or troop members. Travel and events specific to a Girl Scout program activity or part of a troop activity are recommended. Councils should avoid offering multi-pack or family pack tickets as reward items.

Q: If a vendor is an approved GSUSA licensee like Build-A-Bear, does that mean councils can purchase gift cards from that licensee as a reward for Girl Scouts?

GSUSA's licensee affiliations have no bearing on the guidance parameters.

Q: Can the council offer a camp discount as a reward (i.e., 50% off camp)?

A: Discounted, planned Girl Scout group activities are allowed if earned in a bank or range and are applied to closed loop Girl Scout experiences that reinforce program learning.

Q: Can an item be given as part of a learning experience and not part of the \$600 cap or considered private benefit?

*Yes, but only if the item is necessary for an experiential learning event. The item **MUST** be offered as part of a group event or class and there must be a clear tie to the development of skills related to the event or class. (i.e., offering a quilting class at JOANN and a sewing machine as an individual reward. The quilting class is a group event (not lessons for individuals), where the store's sewing machines are used during the class. The Girl Scouts take a sewing machine home; the sewing machine is necessary to continue learning the skills needed to complete the quilt.) The Girl Scout must attend the event to receive the item. The event **and** item combined are the reward.*

Q: Can a council hold a contest that complements their reward structure? (i.e., for each one hundred packages of cookies sold a Girl Scout is entered to win a giant stuffed mascot).

A: Girl Scouts discourage 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.

Q: The guidance states that the product programs should not fund individual scholarships. Does this also apply to scholarships provided by the council to Girl Scouts not related to their performance in the product programs?

A: No, the guidance is intended to ensure that product program recognitions and proceeds do not constitute private benefit.

Q: Can a council issue 1099s to Girl Scouts for the value of the rewards to avoid private benefit issues?

A: Councils should not issue 1099s for rewards provided to member based on their participation in the product programs. 1099s would suggest a paid labor relationship instead of treating Girl Scouts as volunteer participants in an educational program as part of the organization's mission. Issuing a 1099 was directly raised with the IRS by a Boy Scout Pack and discusses in the letter ruling from 2002. See <http://www.irs.gov/pub/irs-wd/02-0041.pdf>. The IRS stated, in relevant part:

“You have asked whether issuing a Form 1099 for each Scout receiving such benefits would negate the private benefit question. In this case, you would treat all income the Scout receives through the earmarked account as compensation for tax purposes. An exempt organization can, of course, pay reasonable compensation for services. Treating the receipts as income to the individual, however, may raise additional issues for the Pack. In particular, the fundraising activity may, if conducted by paid labor rather than volunteers, be characterized as unrelated business income taxable under section 511 of the Code. You may wish, therefore, to consider whether creating a possible tax liability for both the individual Scouts and the Pack is appropriate under the circumstances.”

Program Credits or Cookie Dough

Many councils now use some form of Cookie Dough or Program Credits in their rewards program. Program credits are allocated as Girl Scout coupons, cards, or vouchers, issued by the council, and provided to girls based on their sales participation and/or activity. This approach allows Girl Scouts to earn credits they can use toward participation in resident camp, day camp, council-sponsored events, or the purchase of Girl Scout items in the council's shop. This reinforces the concept that program efforts increase a Girl Scout's ability to access activities and "earn their way" to summer camp. Some councils even allow Girl Scouts to cash-in their cookie credits to pay expenses of council-sponsored trips.

Councils need to ensure the ground rules for the use of credits are clear. If actual credit coupons or cards are issued, they should clearly identify the council issuing the credit, when the credit will expire, who may use it (is it transferable?), and if any other council will recognize and accept the credit.

Only provide credits that are redeemable through the council. Provide credits based on bands or ranges. Program credits should support the GSLE, including camp, travel, events, and being a Girl Scout.

Do not provide program credits for external establishments unless the external establishment is a Girl Scout event (i.e., service unit, Destination, community partner with a council approved event).

Do not provide credits that include a cash out or cash benefit for the Girl Scout.

Cookie Dough/Program Credits Q and A

Q: When a Girl Scout chooses cookie dough/program credit in lieu of the recognition items, what can they spend the cookie dough/program credit on?

A: Cookie dough/program credits should be spent on Girl Scout programmatic and mission related items and services such as camping, events, troop activities, or Girl Scout merchandise. These credits should be redeemed within a closed loop system with the Girl Scouts and should not be cashed in for use at external establishments (e.g., Starbucks, Target)

Q: Can a council redeem a Girl Scout's cookie dough/program credit to purchase items sold in their Girl Scout shops?

A: Yes, using cookie dough/program credit to purchase programmatic materials, badges, or uniforms with cookie dough/program credit should serve to enhance a Girl Scout's experience.

Q: Can a council redeem a Girl Scout's cookie dough/program credit to pay a third party vendor for a Girl Scout's participation for an event/activity/trip?

A: Yes. A council may pay a third party vendor for a Girl Scout's participation in a council sanctioned program event, but may not issue cash to the Girl Scout for the purpose of payment. Cookie dough/program credit should not be used for non-chaperoned friends or family members to participate in the event/activity/trip.

Q: Can a council redeem a Girl Scout's cookie dough/program credit to purchase items sold by a third party vendor?

A: No. A council may not purchase items on behalf of a Girl Scout from a third party vendor unless it is relation to a Girl Scout's participation in a council sanctioned program event. Example, council may pay for a Girl Scout's participation in a Girl Scout event at a local park, but council may not purchase an item from Amazon on behalf of the member.

Q: Can a council redeem a Girl Scout's cookie dough/program credit to purchase items for a Girl Scout's higher award project?

A: Yes. Since the highest awards are part of official Girl Scout programming then a council may purchase supplies for a Girl Scout to complete their project, but may not offer reimbursement to a Girl Scout for supplies purchased by their family. Example, council may purchase lumber from a hardware store for the Girl Scout but may not issue a check to the Girl Scout to reimburse for a prior purchase of lumber.

Q: Can Girl Scouts use their cookie dough/program credit to pay for their Girl Scout membership dues?

A: Yes, but cookie dough/program credit should not be used to pay for adult or caregiver memberships. However, councils can choose to allow cookie dough/program credit to be redeemed for graduating seniors' Lifetime Memberships.

Q: Can a council redeem a Girl Scout's cookie dough/program credit to fund the Girl Scout's participation in a service unit event or a troop trip?

A: Cookie dough/program credit can be used to fund trips/events that are part of a recognized troop or service unit activity. Cookie dough/program credit should not be used for non-chaperoned friends or family members on the trip.

Q: Can a troop receive payment via check/ACH for a Girl Scout's redeemed cookie dough/program credit for participation in a specific event?

A: Yes. In many cases this is the simplest practice to facilitate a Girl Scout using their cookie dough to fund their participation in various events (i.e., the council does not need to issue payment to multiple vendors, event coordinators/vendors/service units are not receiving partial payments from multiple sources for a single troop).

Q: Can a Girl Scout redeem her cookie dough/program credit for payment to the troop?

A: Yes. A Girl Scout can redeem cookie dough for equal value paid to the troop. Troop funds are for the benefit of the entire troop which lessens the private benefit risks. Councils can determine if they will issue a check/ACH payment to the troop or convert the cookie dough from individual credit to troop credit. Councils should consider using this option on their order cards (i.e., allowing the Girl Scout to choose between cookie dough or additional troop funds) to avoid the need to exchange cookie dough at a future date.

Q: If a Girl Scout earns cookie dough/program credit does the reward cap guidance apply if they use the cookie dough/program credit towards a group experience (i.e., resident camp, Destination, program event)?

A: Cookie dough/program credit earned in a band or range should only be redeemed in a closed loop Girl Scout experience that reinforces program learning. All cookie dough/program credit would apply to the rewards cap.

Q: If an individually registered Girl Scout earns cookie dough/program credit in lieu of troop proceeds to fund group experiences does the reward cap guidance apply to the cookie dough/program credit they earn?

A: Cookie dough/program credit earned in a band or range, should only be redeemed in a closed loop Girl Scout experience that reinforces program learning. All cookie dough/program credit would apply to the rewards cap.

Q: Can cookie dough/program credit be accumulated for multiple years to pay for something in the future?

A: Yes, if it is a Girl Scout program or event within the closed loop system and the cookie dough/program credit follows all other guidance for bands or ranges and not dollar-for-dollar. Cookie dough/program credit should always be redeemed within a closed loop system within the Girl Scouts and not cashed in for use at external establishments. The council can keep track of the Girl Scout's earned program credits to be used at a future date on a Girl Scout program or event. Cash should not be issued to the Girl Scout, and unused program credits should expire when the girl leaves Girl Scouts (i.e. they cannot be "cashed out").

Q: Can cookie dough/program credit have an expiration date?

A: While GSUSA cannot provide legal advice, we believe that cookie dough/program credit cards are likely not covered by the expiration date rules under the federal gift card regulations and can have an expiration date – either because they are under the “loyalty/promotional card” exception or because they are under the “not marketed to the general public” exception. However, to benefit from the loyalty/promotional card exception, the cards should have certain disclosures on the front, namely:

- 1) A statement on the front of the device indicates that the device is issued for loyalty, award, or promotional purposes.*
- 2) The expiration date for the underlying funds is on the front of the device.*
- 3) The amount of fees associated with the device, if any, and the condition under which they may be imposed; and*
- 4) If any fees are associated with the device, a toll-free number and, if one is maintained, a website that the consumer may use to obtain information about the fees.*

However, state laws may impose other restrictions regarding expiration dates; councils should consult with their local lawyers.

Q: What should be done with unused/expired cookie dough/program credit?

A: Cookie dough/program credit should never be redeemed for cash, and if a member leaves Girl Scouting, the cookie dough/program credit should be returned to the council. The council may decide to provide the unused cookie dough/program credit to the troop for troop use. Councils should have an operating procedure in place for handling expired cookie dough/program credit.

Use of Online Vouchers and Codes

As noted in the guidance above, GSUSA recommends that all rewards and recognitions be within a closed loop system within Girl Scouts, related to the program experience, used for Girl Scout troop/group activities, and not mere gift cards or online voucher/codes redeemable for external establishments. Some councils have asked whether they may utilize online vouchers/codes redeemable for external establishments in their program design. Although GSUSA cannot provide legal or tax advice, it should not raise private benefit concerns to support education experiences outside of the Girl Scout program which would be consistent with and supportive of the educational goals and values of the Girl Scout program, such as an education-themed trip or STEM camp. However, any outside programs should be sufficiently vetted to ensure that they are educational and not merely recreational or social and that they are consistent with the goals of the Girl Scout program generally. The council is responsible for making sure the voucher ties to Girl Scout program experiences. The use of an online voucher or code to a specific company can be used as part of a reward structure if the voucher/code item being redeemed is part of a program or mission related experience.

For example, a council may offer a program to learn about the design industry and encourage careers in fashion design. As part of this, the council may decide to offer a “design your own shoe experience” as part of the rewards structure. The council is responsible for making sure the “design your own shoe experience” is a Girl Scout programmatic activity. The optimal experience would be that the recipient attends an in-person learning event.

For example, a Girl Scout event where they learn about the design industry, how shoes are made, or about shoe history. At the end of the event, they are provided with an online voucher/code to design and purchase their own shoes.

Efforts should be made wherever possible to ensure codes are redeemable for items that support programmatic learning, rather than general purchases. As a reminder, gift cards are not an approved reward item, including pre-paid cards (Visa, Mastercard), and should never be included as a reward item.

Proceeds

Proceeds are monies provided by Girl Scout councils to approved troops and groups, based on the council's published rates for allocation per package.

Under the *Blue Book of Basic Documents*:

“All money and other assets, including property, that are raised, earned, or otherwise received in the name of and for the benefit of Girl Scouting must be held and authorized by a Girl Scout council or Girl Scouts of the USA. Such money and other assets must be used for the purposes of Girl Scouting.”

Troop proceeds can be used for the purposes of Girl Scouting in many ways that tie back to the Girl Scout program which includes implementing the three program processes: girl-led, learning by doing, and cooperative learning. Examples could include outdoor adventures, community service and take-action projects, highest awards, Girl Scout troop meeting supplies, troop trips, and other girl-led Girl Scout troop activities.

However, using troop proceeds to purchase memberships in, or uniforms for, another organization is not using such funds for the purposes of Girl Scouting.

Proceeds may only be allocated to Girl Scout troops/groups where multiple Girl Scouts are the joint beneficiaries. Proceeds fund troop/group objectives where Girl Scouts have made a democratic decision regarding the use of funds.

Proceeds for individual Girl Scouts should never be tracked, either by the council or the troop/group. Proceeds received by a troop/group are non-transferable. Girl Scouts who leave the troop or leave Girl Scouting are not entitled to proceeds earned while in the group when they leave.

Travel as a Reward

GSUSA recommends that any Girl Scout travel experience (whether troop-organized or council-organized) follows the travel progression (see Travel Progression Chart). Not only should a council consider the travel progression of each Girl Scout, but they should also follow the guidance of parent participation. Funding a parent/caregiver to travel with their Girl Scout, as part of that Girl Scout's reward, can be considered a “private benefit” to that family. Multi-day trips should be chaperoned at the council level and the Girl Scout should be ready to travel without their parents.

Example: the council offers a multi-day trip to Disney World. This should be available for Cadette – Ambassadors only based on the travel progression chart. Councils may want to have alternative rewards for younger members.

Travel Progression Chart

Digital Cookie

The Digital Cookie platform is an expansion and enhancement of the iconic Girl Scout Cookie Program. Digital Cookie provides Girl Scouts the opportunity to sell cookies online nationally, while at the same time teaching 21st century skills through a contemporary experience. Digital Cookie provides customers with the opportunity to order cookies through an online system, and to have their cookies reach them through the method they choose, including shipped directly to them, delivered by a Girl Scout, picked up at a booth, or donated to the council's Gift of Caring program. Girl Scouts can also use Digital Cookie to easily process a credit card, Venmo or PayPal payment from a customer at a cookie booth.

Digital Cookie is the only nationally approved platform for online Girl Scout cookie sales, ensuring a secure, consistent, and mission-aligned experience for all participants. Exceptions to this policy include legacy councils currently using the M2 platform and councils participating in GSUSA-approved pilot programs. While M2 legacy councils are permitted to continue using their existing systems, they are strongly encouraged to transition to Digital Cookie to align with national standards and enhance program consistency.

Customer Orders Outside of Girl/Troop Sales Links

Councils may not solicit, sell, or collect payment for cookie orders.

While councils can collect interest forms, a council may not solicit, sell, or collect payment for cookie orders. Rather a council should connect such requests to a troop or Girl Scout. Councils may route an interest/commitment of an order to a local troop, or Girl Scout, where the Girl Scout engages in managing delivery of product, inventory, and payment. All sales should only take place through a GSUSA-authorized platform. Consider processes that encourage equity amongst troops when distributing customer interest.

Online Marketing

Girl Scouts may use the internet to share their fall product or cookie program links, stories, and learnings with the following guidelines:

- The Girl Scout Cookie Program is a program led by Girl Scouts; online marketing, and sales efforts should always be led by a Girl Scout while also being supervised by her parents or caregivers.
- Girl Scouts engaging in online sales and marketing must review and apply the [Digital Marketing Tips for Cookie Entrepreneurs and Their Families](#).
- Girl Scouts, volunteers, and parents/caregivers must review and adhere to the Girl Scout Internet Safety Pledge, the [Digital Cookie Pledge](#), and Girl Scouts' [Safety Activity Checkpoints](#) for Computer and Internet Use and Cookie and Product Sales.
- Sales links should never be posted to online resale sites (eBay, Facebook Marketplace, Facebook Swap). Be aware. Posts on Facebook containing the use of a dollar sign (\$) may automatically move the post to Facebook Marketplace. To prevent this, the posting party must disable the automated function.
- Social media ads should not be purchased or donated to promote sales links.
- Girls should remove their last name when using social media sites to protect their identity.
- All terms and conditions on Digital Cookie must be adhered to. These can be found on [GirlScouts.org](#) or [Volunteer Terms](#) and [Parent/Guardian Terms](#)

- GSUSA reserves the right to remove or disable the link for any reason, including violation of guidance, inventory fulfillment issues, safety issues, or if sales and marketing activity goes viral and otherwise creates unanticipated disruption.
- Parents, girls, and volunteers should contact and collaborate with their councils and GSUSA in advance on any national news media opportunities tied to girls' online marketing and sales efforts.

Use of a Vanity URL

We know that girls, councils, and troops are creative, and the Girl Scout Cookie Program provides the perfect opportunity to highlight this creativity. Girls can use vanity URLs to add a creative component to girl marketing and learning (e.g., Susie's Cookie Sale or Buy Cookies from Susie).

Councils, troops, and girls cannot use GSUSA's intellectual property (e.g., Buy Thin Mints Now or Buy Girl Scout Cookies) as part of a vanity URL.

Council Online Sales Links

Councils may not create a council sales link or set up web sites to sell cookies or process payments.

Girl Scout involvement is demonstrated by allowing them to lead their cookie business strategies. Councils can encourage troops to use the GSUSA approved Digital Cookie platform to share troop and member sales links.

Online Payment Platforms and Processors

Digital Cookie accepts credit cards, PayPal and Venmo as payment options. It is important to note the Venmo and PayPal functionality is only at checkout and is connected to GSUSA. All payments from PayPal and Venmo will be processed by Digital Cookie's payment processor, and each council will receive funds via ACH back to the council along with the other credit card payments.

Please note that Digital Cookie is the only nationally approved online sales platform. Other applications may be used for payment processing only.

If councils choose to allow other payment applications for customer to parent or troop, parent-to-troop, or troop to council transfers, councils and volunteers should be aware that another risk is possible with federal and state tax-reporting tax implications when receiving online payments. Under recent tax legislation (the OBBA), the federal Form 1099-K reporting thresholds have reverted to \$20,000 in gross payments and more than 200 transactions per year. As of October 2025, the IRS website has not yet been updated to reflect this change. Please refer to the OBBA legislation for the most current federal guidance and verify whether your state has enacted a different threshold. See Chapter 12, Risk Management.

See gsConnect for additional guidance on payment processors and sample volunteer guidance:

- [Subordinate Unit and Payment Processor Guidance May 2023](#)
- [Sample Guidance for Volunteers](#)

Terms and Conditions

For GSUSA's Digital Cookie platform, separate Terms and Conditions for Volunteers and Parents/Caregivers, a [Digital Cookie Pledge](#) for Girl Scouts, and the council Digital Cookie agreement (Schedule 8) have been developed.

The Fall Product Program

GSUSA policies allow councils to conduct two council-sponsored product programs per year, one of which is the cookie program. The second can be the fall product program. Councils are not allowed to conduct the cookie program at two separate times of the year. Councils must conduct their cookie program at the same time within their entire jurisdiction. Additionally, councils need to ensure that all product programs conform to GSUSA policies and safety procedures and that materials are provided to assist troops in the five skills.

When a council decides to conduct a second product program, consideration should be given to the amount of time and effort required to support a second program in which orders are taken and deliveries made. Will a second program compete with the council's main source of revenue, the cookie program? Will a second program have program-related benefits for Girl Scouts? Will a second program take away parent/caregiver and volunteer support? Will a second program create the impression that Girl Scouts and their families are always selling? These are principal issues that councils should consider. In addition, enough time must be allowed to fully complete one program before beginning another.

There are currently three approved vendors for the fall product program. Councils contract either Trophy Nut or Ashdon Farms for nut and candy items. M2 Media Group (M2) provides magazines and the only approved online sale management system for Girl Scouts and volunteers. The M2 platform provides multiple storefronts which allow for a variety of additional online exclusive products; additional online only items may change year to year depending on vendor capacity and optional pilots. Councils only contract with their choice of nut vendor and M2.

All items should be sold under the umbrella of one program. Customers purchasing from various vendors will have multiple checkouts, but Girl Scouts only manage one site. Girl Scouts may not use the internet to share their fall program sales link beyond friends and family.

Online marketing and sales efforts for the fall program should be limited to friends and family only and not promoted on public-facing web sites. There are three fundamental reasons for this:

1. The Foundational Girl Scout Experience—while the fall program is important to councils and troops to meet their goals, if Girl Scouts are engaging substantial amounts of time in the cookie program AND the fall program, it leaves little room for outdoor, STEM, life skills and other entrepreneurial experiences.
2. Press and Public Perception—the Girl Scout Cookie Program is the foundation of our Entrepreneurial Pillar, and we do not want the public to get distracted by fall program media. Additionally, many councils are adhering to United Way blackout periods and agreements which limit their fall programs to friends and family networks only.
3. Volunteer and Parent/Caregiver Retention—the fall program at a larger scale has potential to put additional responsibilities on families and leaders. Reducing volunteer workload and potential burnout in all aspects of product sales should be considered.

Managing the Business Aspects of the Program

Reporting Revenue

The cookie program generates a substantial amount of revenue for councils and troops. It is important that councils work with their auditors and CPAs to ensure that product program revenue is correctly reported on IRS Form 990. GSUSA provides councils with an annual update on the most current reporting procedures.

Our founders recognized that the self-reliance and self-confidence they sought to enhance in each Girl Scout was exactly the type of lesson learned through meeting the public and managing the financial transactions that come with a cookie program. For more than a century, the cookie program has been considered an integral part of the Girl Scout program and the total learning experience a Girl Scout has.

Resource

GSUSA Risk Management Guide

Collecting Money from the Cookie Program

Council procedures should clearly outline how troop cookie volunteers can make periodic deposits into accounts to help reduce the amount of cash that troops keep on hand, thus reducing the possibility of loss or theft. Some councils structure their rewards program to reward troops and service units that collect and deposit their funds in a timely manner.

When money is collected, whether from a parent/caregiver or from a troop or service unit, receipts to show acceptance of money should be issued. Receipts should be prepared in duplicate so each party can maintain a record of the transaction. The council should establish procedures for accepting checks or not. If the council accepts checks, they should contain the name of the council as well as the troop number. Such identification will assist the council when collection procedures must be undertaken.

There are multiple ways councils manage receiving funds from troops:

- The most common method is to troops have their own bank accounts at local banks or with banks the council has specifically designated for troops. Troops deposit the cookie program funds into their troops' accounts. The council then automatically withdraws the funds owed to council, based on specific dates given to troops, via ACH (Automate Clearing House).
 - Follow all Data Processing Guidelines
 - Comply with any local laws or regulations
 - Store any ACH data securely; encrypted
 - Do not receive/store any ACH data in the form of paper, email, text or over the phone
 - Limit retention of storage of ACH data
 - Make ACH files read only if storing
- A less common method is a council establishes a bank account in its name for deposit of all cookie program funds. Troops can deposit cookie money owed to the council into the council's bank account. Some councils require all cookie funds be deposited to the council account and refund troops their proceeds at the conclusion of the sale.
- Finally, troops establish their own bank accounts at local banks or with banks the council has specifically designated. Troops deposit the cookie sale funds into their accounts and they send the council a check for their payments.

Digital Cookie allows troops to accept credit card payments for cookie purchases. These funds go directly to the council and the troop is credited for those funds. As credit card sales become more prevalent, it may be that the council owes the troop proceeds. In that case, troop proceeds would be paid to the troop via check or EFT to the troop bank account. Councils choose how to manage the fees associated with the acceptance of credit cards. Some councils choose to cover all fees associated with credit cards and some choose to pass all or a portion of the fees on to the troops. Councils should determine how they will manage credit card fees as part of the budgeting process.

Some councils allow troops to use an outside credit card processor such as Square or Clover Go to accept credit cards for payment for cookie purchases. Typically, the cookie money goes directly into the troop bank account which helps reduce the possibility of loss or theft. Councils manage these fees associated with accepting credit cards differently.

- The council manages the tools and absorb the fees, so there is no cost to the troops.
- The councils have the troops establish individual accounts with the companies and the fees are borne by the troops.

GSUSA has released separate Guidance for Girl Scout Councils on Subordinate Bank Accounts and Payment Service Companies. The purpose of the guidance is to provide advice and make recommendations and to work toward consistency in practice among councils. With the added need for cashless payment processing, such as Square, Venmo, or Pay Pal councils should consider the risks and benefits of volunteers using these applications. A separate guidance, for Volunteers—Third-party Service Organizations is a companion piece to the council guidance.

Note: Neither troops nor councils should accept food stamps in payment for cookies. Regulations prohibit non-authorized agents from accepting food stamps.

Under no circumstances should Girl Scout councils sell cookies to troops, groups, or individuals overseas who plan to resell the cookies. Ensuring the safety of Girl Scouts, the quality of cookies, and good fiscal controls are some of the reasons overseas programs by lone troops are prohibited.

Uncollected and Delinquent Funds

The key to good collection with a delinquent account is timely and persistent communication. Councils should have established procedures on collecting delinquent funds. These procedures might include when, the type, and how often communication occurs. It should also include when to turn the delinquent account over to a collection agency if the council chooses to use a professional collection agency.

Some councils withdraw a portion of funds owed the council from troops at scheduled times throughout the cookie program. If a troop is unable to meet the scheduled withdrawal, then the council could prohibit the troop from picking up additional cookies from cupboards. This method allows councils to take quick action before the uncollected funds become a larger issue.

Promoting the Girl Scout Cookie Program

The challenge in promoting the cookie program is to send consistent messages about the programmatic value for Girl Scouts, while recognizing that local responsibility for the program is one of its great strengths.

Through the years there have been differences in terminology. Councils are encouraged to use “the Girl Scout Cookie Program” to emphasize its program value. It is important to emphasize the programmatic value for Girl Scouts, parents, and caregivers. For that reason, externally facing messages (anything going out to the Girl Scouts, parents/caregivers, and the public) should use the terminology “the Girl Scout Cookie Program”

Definition of Audiences

Councils—Councils are the product program licensees' /vendors' customers, and licensees/vendors address councils' needs based on the provisions negotiated in their individual sales contracts and within the guidelines of their licensing agreement with GSUSA. Product program licensees provide councils with products, services, customer service, selling aids, and material resources as specified in this guide.

Internal Audience—Current Girl Scouts, councils, parents/caregivers, and volunteers. GSUSA reviews and approves all internal facing product program materials, aids, and tools. (Collectively, “Internal Audience Materials.”)

External Audience—The public, including Girl Scout product customers. GSUSA creates and owns all external-facing marketing resources, materials, aids, and tools. (Collectively, “Customer Marketing Materials.”)

Objectives of the Program

There are two significant objectives of the Girl Scout Cookie Program. One is to teach Girl Scouts life skills and the other is to generate funds to support activities in Girl Scouting. Determining the objectives of the cookie program is important because promotional messages flow from these objectives.

Too often, a disproportionate amount of time is consumed overseeing the organization and coordination of conducting the program, resulting in the focus being pulled away from the real point of the cookie program, to teach Girl Scouts life skills. The first objective of any cookie program promotion is to communicate to all audiences the important “why’s” of the program. Thus, to communicate the objective, make a clear connection between the cookie program and its benefits to Girl Scouts.

Delivering Key Messages

The Girl Scout Cookie Program is an integral part of the Girl Scout Leadership Experience and an essential source of funds for local councils, troops, and groups. Therefore, whenever representatives talk about the cookie program, it is critical that they do so in ways that enhance and support the program. In some respects, the cookie program is synonymous with Girl Scouting. Effective promotion of the program helps ensure that the public hears positive messages about the Girl Scout movement as well.

Keeping Consistent Messages

The public views all of Girl Scouting as one entity, not as a collection of councils and service units. Furthermore, the public views the cookies as “Girl Scout Cookies,” rather than cookies from one baker or another. Because Girl Scout Cookies are, in effect, a single national brand, the public expects the cookie program to be the same from place to place. Thus, confusion often arises when customers discover that program dates, cookie varieties, and even retail prices vary from council to council. A key to successfully promoting the Girl Scout Cookie Program is to communicate a consistent image of the program, while acknowledging the many ways in which it is conducted among councils, service units, and troops.

Message Statements

While a council or service unit may wish to communicate specific messages about its local cookie program, all councils should communicate the following promotional messages:

- The cookie program benefits Girl Scouts in two major ways: The program provides opportunities for Girl Scouts to learn valuable skills and it funds Girl Scout activities in local communities.
- The cookie program benefits Girl Scouts and troops by funding support services such as leader training, which makes adults more effective in serving Girl Scouts.
- The cookie program is a local activity conducted in an ethical, fiscally responsible manner.
- See also [How the Cookie Crumbles](#)

It is important to have specific, local examples to support these message statements. For example, the number of camperships funded by the cookie program could be cited in support of the first message.

Addressing the Audience

The primary audience for the cookie program can be divided into two groups, internal and external. Internal audiences include volunteers, parents/caregivers, Girl Scouts, and staff. External audiences include customers, community groups, the media and government. Each of these audiences may be further segmented, depending on the specific goal of the communication.

It is important to send the same message to all audiences, as this ensures a consistent message for the cookie program. The vehicle used to communicate may vary depending on the target audience, for instance, a friendly newsletter may go to parents/caregivers while a “just the facts” news alert is sent to media. Regardless of the channel, the “why’s” of the cookie program should be apparent in all communications.

A final word about audiences: Effective promotional campaigns are built from the inside out. Girl Scout volunteers, especially those who contribute their time and energy to the cookie program, are the council’s number one audience. They are also highly effective ambassadors for the cookie program and for Girl Scouting in general. They must be kept informed if they are to carry the message to the larger community.

Media

The Girl Scout Cookie Program has always been about, and focused on, the program outcomes, through which Girl Scouts learn important entrepreneurial and life skills and invest their earnings to positively affect their local communities; the cookie program has never been about and does not focus on an individual's programs results. Councils should create a fair and equitable media practice that benefits all members by limiting an unfair advantage for individual Girl Scouts and troops.

- There are many impressive cookie entrepreneurs throughout the United States and the Girl Scout Movement will continue to recognize dynamic cookie sellers for various achievements tied to the Girl Scout Cookie Program.
- Girl Scouts of the USA does not currently track the top seller(s) of Girl Scout Cookies on a national level and does not identify a specific Girl Scout as the number one or “record-breaking” national cookie seller.
- Girl Scout councils should not reference such Girl Scouts as “top sellers” in the media. Doing so detracts from the essence of the Girl Scout Cookie Program, which is based on offering members important experiences in entrepreneurship, business, and finance from an early age, as well as providing them and local Girl Scout councils with the funds necessary to power amazing experiences and opportunities for Girl Scouts year-round.
- Councils should avoid highlighting a specific Girl Scout or troop sales link when speaking to the media.
- Volunteers, parents/caregivers, and Girl Scouts may not secure paid media to enhance a troop's or individual's positioning in the media.

Each council should analyze its objectives for media coverage throughout the year and integrate cookie program publicity into its overall communications plan. The promotional activities of individual troops and service units should also be incorporated into the primary plan. This will concentrate publicity efforts where they are likely to have the greatest positive impact.

During the cookie program the media has increased awareness of Girl Scouting. This provides councils with an opportunity to leverage their interest into a broader understanding of what Girl Scouts learn by participating in Girl Scouting and specifically in the cookie program. Councils should provide the media with information and specific stories about why the program is conducted and how local members directly benefit.

Councils are encouraged to share programmatic stories about individual Girl Scouts' or troops' cookie program accomplishments with local media. Councils may continue to promote and seek donations to support specific programs. Troops and Girl Scouts may share their sales links on social media platforms.

When councils speak to the media about where to purchase cookies, all cookie sale calls to action should be directed to the Girl Scout Cookie Finder or a council's own cookie finder/map and not a specific Girl Scout or troop. See also [Girl Scout Cookie Finder](#)

Trademarks and Licensing

Trademark

The official Girl Scout trademark is only one of the trademarks owned by Girl Scouts of the USA. Other marks registered with the United States Patent and Trademark office consist of words, insignias, and shapes. The Girl Scout name, cookie packaging, and the cookies themselves are trademarked by GSUSA. They can be used by Girl Scout councils and by Girl Scouts in conjunction with a Girl Scout program (e.g., product program). These rights are not transferable to customers or businesses purchasing cookie for use with gifting or promotional activities.

Girl Scout Cookies and Girl Scouts are trademarked by GSUSA and cannot be used to endorse others' products or services.

Additional trademark words used during product programs include Girl Scout Cookie Sale and Scout Cookies (although this term is rarely used). Like all trademark protected words and marks, GSUSA is legally obligated to protect and restrict their use to safeguard them.

GSUSA Licensed Vendors

National licensed vendors manufacture, promote, sell, and distribute approved licensed products at wholesale to council shops. GSUSA has the sole responsibility and authority to license the Girl Scout brand and intellectual property.

Regional licensed vendors sell and promote approved products and designs directly to councils. Regional licensed vendors may produce products needed by the council or members for all uses. This includes, but is not limited to product sales, gifts with purchase, and camp.

Items produced by regional licensed vendors must be used when the merchandise is for resale, defined as any item resold or given away in connection with an event for which a fee, price, or admission is paid (pg. 19 *Blue Book of Basic Documents*).

Only GSUSA can produce food, snacks, beverages, skin care, beauty, and official products.

Council products must include council identification (council lock up or acronym) if purchased from a regional licensed vendor. All promotional and marketing materials, products, and designs, both in print and online produced by licensed vendors, must be approved by GSUSA. To be considered for approval the design must:

- Be branded.
- Accurately represents the Girl Scout brand and align with the Girl Scout mission.
- Align with GSUSA's Food Beliefs and Guidelines (if applicable).
- Use original designs, themes, phrasing, and photos and do not infringe on the work of others.
- Be culturally sensitive and inoffensive. Slang is to be avoided.
- Represent diversity and inclusiveness when people or characters are portrayed.
- Represent healthy living and environmental consciousness, where applicable.
- Be clear, easy to read, and easy to comprehend.
- Not feature full names, locations, or addresses.
- Not feature endorsements, ads, or unapproved partnerships.

Councils can use a non-licensed vendor when merchandise is for:

- Non-resale
- Not involving fee-based activities
- Internal/staff needs
- Recruitment and promotion
- Program materials.
- Gifts, awards, or recognitions (including cookie reward items)
- Troop/service unit purchases made with group funds and given to every member at no cost

If using a non-licensed vendor, councils are responsible for:

- Adherence to product and packaging standards
- Verification of quality of workmanship
- Vendor adherence to government safety standards (including testing requirements)

Cookie Related Intellectual Property and Cause Related Marketing

Refer to the Cookie Related IP and Cause Marketing guidelines for direction on how organizations may or may not use the Girl Scout brand in marketing or promotional efforts.

Review [Cookie Related IP and Cause Marketing](#) guidelines for the detailed information.

Resolving Problem Situations

Most product programs go smoothly. However, because of the nature of a product program and the increased media and public exposure that Girl Scouts receives during this time of the year, there is a chance that problems will be experienced.

Product complaints are a routine part of the cookie program. They can be managed quickly and attract little attention. Satisfying the customer is the primary focus. Occasionally, a routine product or volunteer complaint has the potential to escalate into a larger situation. By handling complaints quickly and effectively, councils can usually avoid more complicated situations. But councils do need to be prepared to manage such situations if they arise.

Handling Product Complaints

The slogan “The customer is always right” is as important to the cookie program as it is to any other program. A lot can be learned from our friends in the retail industry, where good customer service has become the basis for loyalty and continued support. While it may be difficult to understand why a customer is unhappy, it is always best to make every attempt to rectify the problem.

It has always been the practice of Girl Scout councils and the bakers to guarantee customer satisfaction with their cookies. If a customer is not happy, councils will usually offer to replace the cookies with a new package or with another variety more acceptable to the customer. If the cookies are defective for some reason, the baker will replace the package of cookies.

In the food industry, product complaints are not unusual. Councils and GSUSA expect a certain number of cookie product complaints every year. These include, for example, reports that cookies do not taste right, or were found crushed when the package was opened. Occasionally, there are reports of foreign objects in cookies. Customers may mistake crystallized sugar for glass, or oat hulls and nut shells for wood.

Bakers have worked with GSUSA to safeguard the Girl Scout Cookie Program. They use state-of-the-art safety equipment, which includes metal detectors in their bakeries, to guard against any foreign objects getting into cookies. Bakeries are routinely inspected by representatives of the U.S. Food and Drug Administration. Despite their best efforts, however, occasionally a customer will find something that does not belong in a cookie. GSUSA has a reporting procedure to track these occasional occurrences of foreign objects in a cookie.

Successful resolution of any product complaint begins long before the situation occurs. Before the cookie program begins, review the following procedures for handling product complaints and prepare the key people involved to act and respond appropriately. Having a basic strategy in place helps a council address the complaint promptly and effectively. A council’s response time is especially important.

Key cookie program volunteers, troop leaders and staff should receive procedures for handling product complaints, should they occur. Procedures should include a copy of a Cookie Sale Complaint Form as well as instructions on how to retrieve the problem package, replace the cookies, report a complaint to the council, return the package and refer questions to a designated council spokesperson.

The people who answer the telephone are key to the successful resolution of product complaints. It should be decided beforehand whether customer care will refer calls to a designated staff member or take information from the complainant. If the customer care is to get information, they should have a copy of a Cookie Sale Complaint Form. An accurate list of all product complaints received should be kept.

If a Complaint is Received

- Get the facts by recording the information in writing.
- Ask the complainant to hold the cookie(s), foreign object(s), and package(es) until a council representative comes to pick them up.
- A designated person should quickly retrieve the cookies and questionable materials, provide the customer with replacement cookies, and send the cookies in question to the baker for analysis.
- Mail or email a copy of the complaint form to the baker and to gsusacookieoperations@girlscouts.org as soon as possible.

The Reselling of Girl Scout Cookies

To discourage the resale of our iconic Girl Scout Cookies, every package has the following statement:

“Not for Resale. Any resale or redistribution is unauthorized. Baked by the authority of Girl Scouts of the USA. This product is distributed and marketed exclusively through Girl Scout members.

Each year, GSUSA receives reports from councils about cookies being sold on Amazon, eBay, and other third-party sites. These sales are discouraged by GSUSA and are reviewed and investigated as they are reported. During the review, if legal issues are noted, such as the ad using our intellectual property (trademarks, copyrighted text, or images) or identification that it is a resell of expired product, then GSUSA will intervene.

However, certain resell of product is lawful under the first-sale doctrine. The first-sale doctrine is an American legal concept that limits the rights of an intellectual property owner to control resale of products. An example of this would be when a copyrighted book is purchased, read by the owner, and then resold to a used bookstore.

When a council becomes aware of reselling of Girl Scout Cookies, they should contact the parties involved and inform them of Girl Scouts’ exclusive right to sell Girl Scout Cookies and ask them to stop. GSUSA should be notified when the cookies being sold are harmful to our brand. For example: selling expired cookies.

GSUSA has taken certain measures to try to prevent this:

- We have included a “not for resale” notation on the box and a “sell by” date on the cookie packages.
- We try to enforce our “not for resale” notation as well as argue that the cookies cannot be sold to consumers after their "sell by" date.
- To date we have had some success with the argument that selling expired cookies constitutes trademark infringement.
- We look at the manner of the resell. If our intellectual property is being used, such as copyrighted images, we object to those uses and have had success in having posts removed.

What Councils can do:

- Help volunteers and parents/caregivers know Girl Scout sales links should never be posted to online resale sites (Craig’s List, eBay, or Facebook Marketplace).
- Educate volunteers and members that all cookie sales by Girl Scouts or adults on Amazon and eBay are discouraged as an approved vehicle to sell cookies.
- Educate volunteers and members that large purchases of cookies by an individual or retail location have the potential to be resold
- Report posts that sell expired cookies or infringe on our intellectual property to trademarks@girlscouts.org.

Managing a More Complicated Situation

There are two basic objectives for any problematic situation that develops around the cookie program:

1. Keep the focus on the locale where the problem occurred. Remember that a timely and appropriate response to the situation can keep dissatisfaction from spreading to other service units or councils.
2. Protect the cookie program for the long term. Avoid short-term focus.

Resources

This guidebook is intended to provide one level of support for product program staff. There are multiple other resources available.

Chatter

Chatter is a real-time collaboration application that lets users work together, talk to each other, and share information. Chatter exists as a part of Volunteer Systems 2.0 (VS 2.0). If staff members have a Salesforce license, they should have access to Chatter. If they do not have access to VS 2.0, talk with the Council Action Team member. Suggested groups to follow are: GSUSA Product Program, GSUSA Girl Experience, and GSUSA Digital Cookie.

Product Program Newsletter

This periodic newsletter is designed for all product program staff. It contains helpful reminders, up-to-date information, and late-breaking news. To ensure all product program staff receive the email newsletter opt in using the [Internal Council Preferences Center](#). If staff members are listed on the Product program Link, or have opted in, but are not receiving the newsletter, first check that it has not been delivered to the spam/junk folder. If it cannot be found, please email gsusacookieoperations@girlscouts.org to troubleshoot.

Product Program Webinars

GSUSA hosts two webinars each month. These informative webinars are geared towards council needs and intended to share functional information with product program teams. Marketing, licensing, and girl experience teams present additional topics to help familiarize councils with the latest updates. Councils are often invited to present peer to peer learnings and share their expertise.

Seasonal webinars are held for product program staff who are new to or just need a refresher on the Digital Cookie platform. Register for the annual webinar series or review past webinar recordings on [gsConnect](#).

National Product Program Managers

GSUSA provides two product program managers. Each of these managers has served as product program staff in a council. Their responsibilities include supporting operational strategies and tactics and bringing awareness of emerging best practices that drive growth and support participation engagement with their cohort of councils. They are available to provide consulting services, and help councils develop and support plans, forecasts, tactics, and operational execution. Email gsusaproductprogram@girlscouts.org to request a meeting with a consultant.

Sensitive Issue Repository

The [Sensitive Issues Repository](#) includes talking points, FAQs, social media messaging, and holding statements pertaining to various sensitive issues at Girl Scouts. As a reminder, these documents are strictly confidential. The Sensitive Issues Repository will be regularly updated as required by business needs. If you have any questions, or would like to see something added, please email Christa Kolodziej.

Cookie Season Talking Points and FAQs

GSUSA has prepared a [repository](#) of proactive messaging in response to potential sensitive issues that may arise related to the cookie season. While the language in some of these talking points and FAQs are framed in the viewpoint of GSUSA, councils may adapt language to best fit their needs, including replacing any mention of GSUSA with the name of their council instead. The repository is updated on an ongoing basis.

Glossary

ABC Bakers: One of two bakers licensed by Girl Scouts of the USA to provide cookies for the Girl Scout Cookie Program.

Ashdon Farms: One of two companies licensed by Girl Scouts of the USA to provide candy and nuts for councils' fall product program.

Automated clearing house (ACH) or electronic funds transfer (EFT): The electronic transfer of money from one bank account to another, either within a single financial institution or across multiple institutions, via computer-based systems, without the direct intervention of bank staff. EFT transactions are known by several names.

Bakers: The licensed companies that supply Girl Scout Cookies to councils. There are two licensed bakers, ABC Bakers, and Little Brownie Bakers. Cookies with the same flavor profile may have different names depending on baker of origin (e.g., Samoas are from LBB and Carmel deLites are from ABC).

Booth Pickup Order: These orders tie into a troop's existing cookie booths and allow a customer to pre-purchase cookies from the troop's link and pick up their order from a troop's cookie booth.

Case: Term used for a container of twelve (12) packages of Girl Scout Cookies.

Chatter: Real-time collaboration application that lets users work together, talk to each other, and share information. Accessible through Salesforce.

Cookie booth: Public location of a stationary sale of Girl Scout Cookies.

Cookie cupboards: Volunteer, or council-staffed, cookie storage locations (such as warehouses, council offices, or volunteer homes) where volunteers can pick up cookie restock orders.

Cookie Finder: Found at girlscoutcookies.org; members of the public can enter their zip code to locate a cookie booth near them or a link to a troop's approved Digital Cookie site to order cookies for direct shipment.

Cookie dough or program credits: Earned rewards for participating in the cookie program, based on sales activity. Cookie Dough or Program Credits should be spent on Girl Scout program and mission-related items and services such as camping and other events, troop activities, or Girl Scout merchandise. The credits must be redeemed in a closed-loop system within Girl Scouts and should not be cashed in at external establishments (e.g., Starbucks, Target, or Best Buy.). See GSUSA Cookie Dough Gift Certificates.

Cookie rally: Fun gathering of girls and troops for the purpose of learning about the cookie program. These can be council led, service unit run or completed by individual troops. The bakers supply an annual guide.

Delivery agent: A person or company whose job is to deal with arrangements and documents for sending products (cookies or fall product) from the vendor to warehouse, troop distribution and cupboard stocking.

Direct sale: A method of selling whereby Girl Scouts have cookies in hand when the Girl Scout Cookie Program starts rather than taking pre-orders. Troops can restock their cookie supply throughout the program by acquiring cookies at a cupboard.

Digital Cookie: The only nationally approved online sales platform for Girl Scout Cookies, designed to supplement and enhance the traditional cookie program. The Digital Cookie platform lets customers order cookies through an online system where they can choose to have their order shipped or in person delivery. Digital Cookie can also be used for in person payments and donated orders.

Donated cookies: Packages of cookies purchased by customers to be donated to a council-approved entity such as the military, organizations that support the military, hometown heroes, food banks, or other not-for-profit organizations. Councils may call their donated cookie programs by different names; examples are Gift of Caring, Cookie Share, Care to Share. Some councils have two types of donation programs. In the first type, troops use their own inventory to donate to local non-profits. The second type uses the council inventory, and the council is responsible for the delivery of the cookie donations. In the second type of donation program, Girl Scouts collect the money but do not physically take possession of the cookies as council handles the distribution.

Evaluation: An analysis of completed or ongoing activities that determine or support strategic initiatives, effectiveness, and efficiency of the programs. Often includes a survey for volunteers to complete.

Fall product program: One of two GSUSA approved and council-sponsored product programs. Troops can earn proceeds by selling items such as nuts, candy, and magazine subscriptions. The fall product program is a friends-and-family only sale.

Fall product vendors: The licensed companies that supply nuts/candy and magazines to councils. There are three GSUSA licensed vendors: Ashdon Farms (nuts & candy), Trophy Nut (nuts & candy), and M2 Media (magazines).

Fiscal year (FY): A 12-month period that an organization uses to report its finances. Most Girl Scout fiscal years are from October 1 to September 30.

Girl Scout trademark: A trademark is a brand name. A trademark or service mark includes any word, name, symbol, device, or any combination, used or intended to be used to identify and distinguish the goods/services of one seller or provider from those of others, and to indicate the source of the goods/services. Every product sold in connection with a Girl Scout council-sponsored product program shall bear the Girl Scout name and service mark, either on the product or its packaging.

gsConnect: A cloud-based application that allows GSUSA to share information with councils. gsConnect has tens of thousands of documents, pages, images, videos, and other content items, hosted by the associated GSUSA department. Council staff members can access gsConnect through their OKTA login.

gsCollaborate: Includes all the 'collaboration spaces' GSUSA uses to collaborate with councils. Thought-partner groups, project teams, and communities of practice fall under gsCollaborate.

GSUSA policy: GSUSA policies are found in the *Blue Book of Basic Documents*. Councils must adhere to the policies and be guided by the standards of Girl Scouts of the USA.

GSUSA Product Program Guidance: Guidance GSUSA provides regarding product programs. Based on recognized council best practices, IRS directives, and GSUSA legal and risk management teams.

Gross revenue: The sum of all money generated by the council without considering any part of that total that has been used for expenses.

Initial order: For order taking councils this would be the first order the council places with its baker for cookies, which includes girls' orders, troops' orders, and council cupboard orders. For direct sale councils, this includes the troop orders (based on their forecast or council recommendation) and council cupboard orders.

Initial order rewards: Rewards girls or troops earn based on their first order placed with their council.

Individually Registered Member (IRM) or Juliette: A Girl Scout who is participating in Girl Scout programs and is not part of a troop or group. IRM participation is a subset of APD.

Jurisdiction: The geographic area over which a Girl Scout council's authority extends.

Key performance indicator (KPI): KPI is a measurable value that demonstrates how effectively a council is achieving key business objectives. Organizations use KPIs to evaluate their success at reaching targets. High-level KPIs may focus on the overall performance of the business, while low-level KPIs may focus on processes in departments.

Little Brownie Bakers (LBB): One of two GSUSA licensed bakers. They provide cookies and reward items for the Girl Scout Cookie Program.

M2 Media Group: GSUSA licensed magazine vendor. M2 Media also provides the only approved online platform for councils, volunteers, and Girl Scouts for the fall product program and legacy councils for the cookie program.

Mobile app sales: A mobile app designed specifically for Girl Scouts' cookie transactions and sales.

Net revenue: Gross revenue minus all other expenses and costs. Net income indicates the council's profit after all expenses have been deducted from the revenue.

Number of Girl Scouts selling: The total number of members participating in either the Girl Scout Cookie Program or the fall product program.

Online storefront: A Girl Scout's personalized website to which they can invite customers to shop online and pay by credit card.

Order-taking sale: A method of selling whereby councils provide participants with an order card and, for some, access to a mobile app, to collect orders from customers. Information from the order cards is provided to the troop. The troop volunteer submits the sum of all Girl Scouts' orders to the council. The cookies are delivered to the troop, then the Girl Scout receives the cookies and delivers them to the customer.

Package: Term for a single container of cookies. Cookie packages can be plastic or paperboard, depending on the baker and type of cookie.

Package design: GSUSA develops all Girl Scout Cookie packaging designs, along with bakers. The purpose of the design is to convey strong messages about what girl's experience as Girl Scouts, as well as product and nutritional information required by law.

Participating troops: The total number of troops participating in either the Girl Scout Cookie Program or the fall product program.

Participation rate: The participation rate is the percentage of the total number of Girl Scouts or registered troops participating in the program divided by the total number of registered Girl Scouts or troops.

Per-girl average (PGA): The average number of packages each participating Girl Scout sells. Some councils determine this by Girl Scout program level. The PGA helps both troops and the council budget, forecast, and plan. The PGA is calculated by dividing the total packages sold by the total number of Girl Scout participating in the program.

Product Program Cookbook: A resource which contains a yearlong plan of work, suggested KPIs, and recommendations for key areas of running the Girl Scout Product Program business.

Product Program Home Base: Located on gsConnect, this is the main repository for GSUSA policies, guidance, and tools that support the Girl Scout Cookie Program and the fall product program.

Product Program Link: A council-specific form located on the Product Program Home Base used to collect each council's product program data. Supplying the council's information via the product program link is the best way to let GSUSA know how and when each council's program operates. Information collected helps GSUSA communicate with the council's designated staff; and helps properly route customers who visit [girlscouts.org](https://www.girlscouts.org) and the Cookie Finder app to booth sites in the council's area.

Promising Practices Library: A resource located in the Product Program Home Base. Contains peer-to-peer shared ideas and documents related to ideas and processes that have worked within their council.

Registered member: A person who has paid annual dues to be a member of Girl Scouts or is a lifetime member of Girl Scouts.

Rewards: Merchandise, cookie dough or program credits given to acknowledge a Girl Scouts' effort in the cookie program. Rewards are based on the number of packages sold during the annual cookie sale.

Reorder/restock: A council order placed with the baker for additional cookies to be sent to the warehouse. Can also be used to denote when a troop picks up additional cookies from a cookie cupboard.

Retail price: The price the customer pays for a single package of cookies.

Service-Level Agreement (SLA): Defines the level of service expected by a customer from a vendor. The SLA lays out how and which service is measured as well as remedies or penalties should the agreed-on service levels not be achieved. The agreement is created to set clear and measurable guidelines.

Service unit: Grouping of troops that meet within a specific geographical jurisdiction, typically led by a volunteer team. This team supports the troops in that area through assistance, guidance, programming, and approval for money earning activities. Service Units partner with the council to make decisions and implement program.

The Five Skills of the Girl Scout Cookie Program: Girl Scouts participating in the Girl Scout Cookie Program earn funds for their Girl Scout activities while learning key skills that will help them in business and life. Goal Setting, Decision Making, Money Management, People Skills, and Business Ethics.

Total number of troops: The total number of troops that are registered in the council.

Training: Councils use training to emphasize the “why” of the programs and help volunteers and parents/caregivers focus on the benefits Girl Scouts have received for decades from participating in council product programs. Councils use online and/or in-person sessions to train volunteers.

Troop committee: Group of engaged parents/adults in the troop. Each family can be involved and participate in specific, impactful ways with clear communication on roles. Some positions include troop leader, troop cookie manager, treasurer, and troop first aider.

Troop funds: Each troop should have its own bank account. All money earned or collected belongs to the troop. The money earned through product programs does not belong to or follow the individual Girl Scout. Management of funds must be transparent for all involved in the troop and for the council. Certain reporting rules apply (see [Volunteer Essentials](#)).

Troop proceeds: The portion of funds earned by the troop during product programs. Troop proceeds are used to fund activities, take action projects, and badgework for all members of the troop.

Troop rewards: Troop rewards are earned by participating in product programs and are usually based on sales activity or a troop's PGA.

Trophy Nut: One of two GSUSA licensed companies that provide candy and nuts for the council's fall product program.

Warehouse: A large building or facility where pallets of cases of cookies are stored before being distributed to troops or cupboards.

Wholesale price: The price charged for the product that is sold in bulk. Councils pay their baker a wholesale price per package of cookies.