

LOI Form

LOI

If you would like to complete this Letter of Intent in Word first and copy your answers over later, use the following link: [Download LOI](#)

The rubric that will be used to score your Letter of Intent can be found here: [Download LOI Rubric](#)

Please pay attention to character limits while working on your draft. These limits include spaces.

Organization Name*

Girl Scouts of West Central Florida

Project Name*

Create a brief name for this large capital project. This is how it will appear throughout the PCF grant portal.

Camp Wai Lani Health and Safety Improvements

EIN*

59-0624454

Incorporation Year*

What year did your organization incorporate? This will be the year listed on your determination letter from the Internal Revenue Service.

2007

Organizational Mission Statement*

What is your organization's mission statement? This should be no longer than one or two sentences.

Girl Scouting builds girls of courage, confidence, and character, who make the world a better place.

Unique Entity ID (SAM)

Please provide your organization's Unique Entity ID number. This is a specific number used by the federal government to identify your organization. **This is different from a DUNS number, which the federal government no longer uses.**

If you do not have a Unique Entity ID number, you can create an account on [SAM.gov](https://sam.gov) and apply for one here (it is free and may take 3-4 days for approval): <https://sam.gov/content/home>

This field is optional as to not stop a qualifying organization from applying. HOWEVER, a Unique Entity ID number will be required if your organization is approved for a grant. Your organization should apply for a number now if it does not yet have one.

Character Limit: 12

K6FND6DHBFG5

Annual Operating Budget Size*

Please provide the amount of your annual operating budget (expenditures only) for your entire organization.

\$8,387,443.00

Amount Requested*

The maximum grant amount is \$5 million. You may request up to 5% for grant administration, project management, and other indirect costs. Please be sure your indirect cost rate is represented in the figure you put below.

Note: You will be required to upload a more detailed budget if you are approved for the full application stage. You will need to also attach any bids, estimates, and agreements with contractors or other vendors in relation to the proposed project.

\$1,000,000.00

Does the total project cost exceed the amount your organization is requesting?*

Please note: Answering "Yes" will cause additional questions to load later in this application.

Examples

ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$150,000 for certain equipment, and will seek other funding and donations for the remaining \$20,000 of the playground. ABC Childcare would select "Yes" for this question.

Better Tomorrow, a mental health provider, is looking to expand their counseling center by two rooms to meet increased service demand arising from the pandemic. Better Tomorrow has secured \$25,000 in private contributions, and wants to request the remaining \$125,000 in this grant. Better Tomorrow would select "Yes" for this question.

DBE Food Pantry is seeking funding for a new HVAC unit for their pantry, and is requesting \$40,000 from PCF to cover the entire cost. DBE Food Pantry would select "No" for this question.

No

Parent Non-Profit/Subsidiaries*

If your organization has a parent non-profit that has multiple subsidiaries, will multiple subsidiaries be applying in this process?

Example

Better Tomorrow is the parent non-profit of three organizations. Two of those organizations want to apply in this process. Both would select "Yes" on this question.

No

Request Specifics

Organization Programming Background*

Please describe the programming your organization offers to the community and the length of time it has been doing so. That is, what does your organization **do** and **how long** has it been doing it?

Girl Scouting builds girls of courage, confidence, and character, who make the world a better place. For more than 100 years, Girl Scouting has provided a fun, safe space where today's girls are inspired to change the world. Girl Scouting is a unique, girl-only place where a girl finds: courage by exploring new adventures, confidence by discovering her abilities, character by shaping her values, and connections through friendships with other girls and adult mentors. Girl Scouts of West Central Florida (GSWCF) was formed in 2007 by the merger of the Girl Scouts of the Suncoast Council with the Heart of Florida Council. Today GSWCF serves more than 11,000 girls in grades K-12 and more than 4,500 adult members across eight counties in the west central Florida area. Pinellas County's Girl Scout participation includes 2,673 girl members in traditional and community troops, with an additional 1,394 adult members.

GSWCF's Camp Wai Lani is in Pinellas County in Palm Harbor. The site is one of four camp properties owned by GSWCF, but the only site in Pinellas County. Camp Wai Lani is located on the Gulf of Mexico and on its 48 acres are facilities for day and overnight activities such as team building, canoeing, challenge course, education, environmental experiences, and traditional scouting. Camp Wai Lani is a coastal paradise that provides Pinellas County Girl Scouts and numerous other groups with a pristine Florida environment for enjoyment, education, and a mental health boost. In an average year, 6,000 Girl Scouts and their volunteers as well as approximately 500 additional community members participate in activities at Camp Wai Lani.

Community Need*

Please describe the community need that exists for your programming. If you are able to cite quantitative, local data, that will strengthen your proposal.

The 2017 Girl Scout (GS) Impact study compared active GS members with a similar group of non-GS. Using criteria from the U.S. Dept. of Education, results showed evidence that GS programs improve outcomes for girls. The study showed that GS programs improve academic skills, behavior, and girls develop a strong sense of self, positive values, and healthy relationships. Other findings are:

- Leadership: GS are more likely to have developed strong leadership outcomes, earn "excellent" grades, expect to graduate college, and feel hopeful about their future.
- Outdoors: Girls who attend GS camp build social-emotional and leadership skills as well as an appreciation of nature and environmental stewardship.
- Civics: GS members are more engaged in community, report a greater interest and greater skills when it comes to solving problems in their communities, and GS members are also more likely to volunteer than non-GS (79% vs. 37%).

- STEM: GS programs increase girls' confidence in STEM subjects as well as their interest in STEM subjects and careers. Doing at least one STEM activity is linked to an increase in STEM interest, competence, confidence, and value.

GSWCF provides the experiences connected to this research and is expanding Pinellas programs to serve more girls. Data from the Florida Dept. of Education shows Pinellas County Schools serves approximately 47,000 girls with 62.4% identified as economically disadvantaged and 48.6% as nonwhite. School assessment data for female students indicates a need for enrichment such as GS provides - in mathematics, close to one-half (46.2%) of all girls scored at or below Level 3 indicating a lack of mastery in the subject. Similar results were shown in science at 45.2% and English/Language Arts at 44.0% at or below Level 3. Finally, Pinellas is Florida's most densely populated county which limits girls' chances for outdoor experiences. Camp Wai Lani provides optimal outdoor experiences and ecologically diverse environments.

Negative Economic Impact*

The following question is the keystone of a strong application in this process. If your organization cannot demonstrate a negative economic impact from the pandemic, your application will not qualify for committee review. If you are uncertain about what constitutes negative economic impact or how to demonstrate it, please contact PCF staff for technical assistance.

Describe your organization's negative economic impact arising from the COVID-19 pandemic. Examples could include:

- A reduction in revenue from 2019 to 2020
- Inflationary pressures
- Increases in demand for services that have not been compensated for through new revenue
- The use of reserves for unbudgeted expenses since the onset of the pandemic, and such use of reserves has prevented the purchase of capital assets
- A need for capital assets to offset community need for which your organization does not have the resources to purchase due to the negative economic harm from the pandemic
- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC
- Growth in restricted pandemic-related revenue that does not permit capital asset acquisition

Note: If you are applying for both a Small Purchase and Large Project, you may reuse the answer for this question PROVIDED THAT the negative economic impact is relevant to both requests.

GSWCF suffered serious negative consequences due to the COVID-19 pandemic. Our operations were closed to participants in March 2020 and did not reopen until June 2021 with limited capacity. Our revenue decreased significantly from fiscal year (FY) 2020 to FY 2021 and continued to be depressed in FY 2022. In 2020, we were fortunate to have completed our largest revenue driver, our GS Cookie Program prior to the COVID-19 shutdown. However, our revenue did decline, as other revenue producing activities including special events, and camp were not held. 2021 revenues remained depressed, as the GS Cookie Sale is held in the first quarter of the year and our nation continued to feel the effects of the COVID-19 pandemic. Our camp revenue also continued to be diminished as COVID outbreaks among youth continued, forcing us to close camp down. In addition, due to inflation and the need to attract and retain high quality staff members, GSWCF has revised our salary structure to remain competitive. This additional expense (wages, taxes, benefits) will continue to affect all future annual budgets.

Supporting documents from our financial losses have been supplied for clarity. Please note that GSWCF fiscal year is October 1 – September 30.

Girls and adults participating in GS programs in Pinellas County and the nation declined as communities were impacted by the pandemic. Prior to the pandemic, in 2019, GSWCF counted 4,696 girls and adults in traditional troops and an additional 436 in community troops in Pinellas County. Today we are building back our numbers and have rebounded to 3,786 girls and adults in traditional GS troops and 299 in community troops in Pinellas. We have active requests for new troops, community programs, and our camp activities have increased demand for use, including a waiting list for summer programs. Funding through the Pinellas Community Foundation's ARPA Nonprofit Capital Profit Fund will assist GSWCF in equipping Camp Wai Lani with the health and safety equipment to benefit Pinellas County's girls, adult volunteers, and the greater community.

Camp Wai Lani's main lodge that houses the commercial kitchen and dining hall does not have air conditioning and the average temperature is between 90-94 degrees during Summer Camp season (June – August). The proposed project will provide air conditioning to the kitchen and dining hall areas within the lodge to ensure adequate air flow and quality consistent with CDC guidelines for health and safety, which is also important for safe food preparation and workplace wellness.

Proposal Description*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of economic impact your organization experienced. This means the request you describe below should not be greater than the economic harm your organization has suffered.

Please describe your project proposal and address the following:

- What project will be undertaken with these funds?
- What is the estimated lifespan of the project/property improvement?
- How does it address the negative economic harm you described in the previous question?

GSWCF Camp Wai Lani Health and Safety Improvements involve the addition of a fire hydrant to serve the central area of the camp property and the addition of air conditioning to the property's main lodge. This 4,200 square foot lodge houses the property's commercial kitchen and dining hall. Components of the air conditioning addition to the lodge include possible roof renovations, electrical requirements, interior/exterior structural changes, and additional insulation for efficiency. The scope of this large-scale project will require a construction engineer, as well as an owner's representative with expertise in navigating bidding and permit processes.

Pinellas County officials have indicated the fire hydrant installation as the first key step in this project. The additional new fire hydrant will guarantee the availability of a water resource in the event of a fire on the premises. The fire hydrant portion of this request has a 50-year lifespan of use. In addition to the fire hydrant for safety, the improvements to the lodge will ensure a well-insulated building with energy efficient air conditioning that delivers well circulated filtered air to those using the space. This improvement is estimated to have a lifespan of 15-20 years, with regular preventive maintenance.

The capital improvements will assist GSWCF in mitigating the negative economic harm experienced during the pandemic by providing an upgraded environment for girls to learn and grow into our communities' next leaders. Improvements at Camp Wai Lani will help GSWCF attract, serve, and retain new girls, adults, and community groups. This improvement will also have a long-term impact of supporting economic sustainability by increasing the use of this space by our Girl Scouts and community partners, as well as increasing the retention rate of campers.

Number Served*

How many people will directly benefit from this capital project annually?

6000

Unduplicated vs. Duplicated*

Is the number indicated above duplicated or unduplicated?

Duplicated: A client is counted each time they access services

Unduplicated: A client is counted once, regardless of the number of times they access services

Example: ABC Food Bank operates two mobile food pantries, one in Clearwater and one in St. Petersburg. Taylor, a Pinellas County resident, goes to both food pantries. If ABC Food Bank counts Taylor's visit TWICE, it is **duplicated**. If ABC Food Bank counts Taylor's visit ONCE, it is **unduplicated**.

Duplicated

Other (Explanation Required)

If you selected "Other" in the previous question, please explain how your organization determined the number of clients that will benefit from the proposed capital project.

Rent vs. Own*

Does your organization rent or own the property for which you are proposing modifications?

Note: Selecting "Rent" will cause more questions to load below.

Own

Guiding Principles - Client Impact*

The American Rescue Plan Act, which provides the funding for this grant program, aims to ensure an equitable recovery from the COVID-19 pandemic. The term "equity" is defined as:

The consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality.

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

Will this project benefit the community members defined above that have experienced disproportionate negative impacts from the COVID-19 pandemic? If so, how?

It's been documented that the pandemic had a negative impact on learning for youth, particularly low-income and minority youth. Studies have documented that children from low-income and minority families were disproportionately impacted. The achievement gap between low-income and minority children and their higher income, white peers expanded during this time. Schools and the places many of our Girl Scouts typically met for their troop and outreach activities were closed. Indeed, GSWCF closed our camps including Camp Wai Lani and pivoted to virtual activities for the scout experience. Our membership and participation numbers fell as not all girls had access to technology or were able to stay connected with their adult volunteers and GSWCF staff. Our disconnected girls suffered learning losses.

Our community engagement activities have returned in recent months as we rebuild our partnerships with schools, places of worship, community centers, recreation centers and other nonprofits that serve youth. Improvements in health and safety will assist us in serving girls once again at Camp Wai Lani. Our activities compliment school learning and help girls recover learning loss.

During the pandemic, girls and all youth lost outdoor opportunities for extra curricular enrichment and educational experiences with their peers outside school. The isolation from their peers and other caring adults also increased mental health concerns among girls. Data from the CDC, reported in 2021 shows more than a third (37%) of high school students reported they experienced poor mental health during the COVID-19 pandemic, and 44% reported they persistently felt sad or hopeless during the past year. Girls are among those youth who reported greater levels of poor mental health; emotional abuse by a parent or caregiver; and having thoughts of or attempted suicide. The study concluded with the need for community organizations such as Girl Scouts to be among the supports to help girls recover.

Community Connection

The American Rescue Plan Act (ARPA) prioritizes organizations that either have headquarters or carry out the majority of their operations inside Qualified Census Tracts (QCTs). QCTs are a standard method of identifying communities with a large proportion of low-income residents. The U.S. Department of Housing and Urban Development determines what areas qualify as QCT.

To assess if your organization serves or is headquartered in a QCT, use the following link:

https://www.huduser.gov/portal/sadda/sadda_qct.html

In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to "Color QCT Qualified Tracts." The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.

Below, please provide the location of your operations and the location of your headquarters, if different.

Headquarters Location*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your Sunbiz registration, you may search here: <https://dos.myflorida.com/sunbiz/search/>
4610 Eisenhower Blvd. Tampa, FL 33634

QCT Determination - Headquarters*

Is this organization headquartered in a QCT?

No

Project Location*

Please provide the address or intersection where the property being modified is.

500 Wai Lani Road Palm Harbor, FL 34683

QCT Determination - Project*

Is this organization's project in a QCT?

No

QCT Impact*

PCF understands that just because a project may not be located in a Qualified Census Tract, those who reside in one may access your services and may come to the location where your organization's project will take place.

- If applicable, please describe if you have clients that reside in a QCT as indicated on the map linked above, and the proportion of your clients that come from these areas.
- If your organization does not serve clients from a QCT, you can write "Not Applicable" below.

Camp Wai Lani is not located in a Qualified Census Tract (QCT). However we have hundreds of girl in our traditional and community troops that live in QCTs. In addition, through a partnership with the Juvenile Welfare Board, Girls Scouts are conducted at the Neighborhood Family Centers (NFC). The Clearwater, Highpoint, Hispanic, Lealman, and Sanderlin NFC locations are in QCTs. All girls will participate in Girl Scout experiences within their neighborhoods and at Camp Wai Lani.

QCT Determination - Clients*

Does this organization's project benefit residents of QCTs?

Yes

This section aims to capture general demographic data about your organization and to see how you engage with and represent the community you serve. PCF has generalized the demographic data questions more than it has in other processes because of the public nature of this process. PCF understands that identity disclosure can be a sensitive matter and wants to respect your organization's board and staff. If your organization feels comfortable sharing more detailed demographic information, it may do so in the "Community Representation and Connection" section.

Community Representation and Connection*

Describe how your organization is representative of, or has authentic connections to, the community your proposal seeks to serve. You can list other community-based organizations that work on programming with you and/or list examples of your work within this community.

GSWCF has a diverse Board of Directors and staff that represent all of the eight counties we serve. The women and men serving on our Board make up our six-member Executive Committee and our 14 Members at Large. In addition, GSWCF has two Girl Board Members representatives. Currently, 32% of our board members are BIPOC. Our Board Members and staff have Girl Scout experiences and many serve as volunteers for local troops and community engagement activities.

Demographic information is requested from our girl and adult participants. Approximately 21.2% of girls did not answer or chose not to share their race. The remainder reported 61.6% White, 8.5% Black or African American, 4.0% other races, 3.6% two or more races, and 1.1% Asian. Adult demographics were slightly less diverse than the girls with a slightly greater percentage choosing not to answer or share their race at 23.7%, 63.7% White, 5.9% Black or African American, 3.0% two or more races, 2.6% other races, and 1.1% Asian. Ethnicity for both girls and adults, shows 23% did not answer or chose not to share ethnicity, 9% Hispanic or Latino and 68% not Hispanic or Latino. Our Board of Directors and staff are representative of our girls and adult participants.

GSWCF actively partners with other organizations for programming. In Pinellas County, we work closely with Pinellas County Schools for hosting troop and other Girl Scout activities. We are a funded partner with the Juvenile Welfare Board and we provide community-based troop programming at eight Neighborhood Family Centers throughout Pinellas County. We have begun a new partnership with Moore's Chapel AME Church and Historic Bethel AME Church to provide new services in low-income areas of St. Petersburg. Other partners include Royal Theatre Boys & Girls Club, Northside Boys & Girls Club, St. Petersburg College, Frank Pierce Recreation Center, Woodlawn Park Recreation Center, and Campbell Park Recreation Center that serve as sites for community Girl Scout programs. Girls and adult volunteers from all these sites participate in outdoor and educational programming at Camp Wai Lani.

Leadership Demographics - CEO/Executive Director*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

None of the above

Leadership Demographics - Executive Level Leadership Team*

Does your executive leadership team consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color

- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

BIPOC

LGBTQ+

Declined to State

Leadership Demographics - Board Membership*

Do your board members consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

BIPOC

Declined to State

Financial Overview

Budget Summary*

Please provide a brief sketch of the categories of expenses and the costs needed for your project. If your organization is requesting compensation for indirect costs, be sure to note the percentage (up to 5%) and dollar amount below.

If you are invited to complete the full application, you will be asked to upload current verifiable bids, proposals, price lists [from your potential vendor(s)] from the past 60 days. If a contractor has already been selected for a construction project for which you are requesting funding, you will need to upload their bid. You are strongly encouraged to collect any remaining bids, proposals, and price lists shortly after submitting this LOI.

GSWCF is seeking preliminary estimates for the total project cost requested in this proposal. Our leadership staff will be seeking an architect and / or owner's representative to facilitate contractors for formal bids for the project and will be prepared to submit this documentation if selected for the next phase of the application process.

The GSWCF project has three distinct components that are outlined as follows in order to improve the air quality and circulation for the main lodge at Camp Wai Lani. To begin the project, Pinellas County officials have informed GSWCF that a fire hydrant must be installed (at GSWCF's expense) to provide enhanced emergency firefighting abilities at Camp Wai Lani. The installation will include permitting, water pipe extension from the street, and the actual purchase and installation of a fire hydrant. The fire hydrant addition has been estimated by contractors at \$250,000

We believe the installation of air conditioning can begin concurrently with the fire hydrant addition. The process for adding the air conditioning will begin with hiring an owner's representative and construction engineer to scope the needs for the overhaul to the lodge structure. Roof adaptations, duct work, and installing insulation will be required, as well as potential reconfiguration of the adjacent commercial kitchen.

Concurrently, the owner's representative will bid out the HVAC and electrical requirements while examining permitting needs. When we built three new cabins, we worked with a construction engineer who served as our owner's representative. We have also installed 48 roofs recently at other properties and navigated the addition of HVAC. Based on this history, we are estimating this project to be in the \$750,000 to \$1 million range. We are asking for \$750,000 in addition to the \$250,000 for the fire hydrant for a total of \$1 million support. We will be seeking other resources to fund additional projects at Camp Wai Lani beyond the scope of this request. The work for the requested project can be completed within the time allowed by the ARPA funds.

Project Preparedness*

If your letter of intent is approved, you will have 30 days to submit a full proposal. This will require multiple estimates/bids for your project that detail the costs you've sketched out above from potential contractors that would do the actual work.

Where are you in the planning process for the implementation of this project? Please describe your organization's readiness for this project including your ability to collect bids and select contractors and/or vendors. **If you have already selected a contractor for the project, you will need to describe how that contractor was chosen.**

Example

Better Tomorrow has spoken with contractors about their counseling center expansion project, but has only sought one proposal from a contractor. Better Tomorrow would describe so below, having sketched out the costs in the previous question. Better Tomorrow would indicate its plan to obtain more quotes/bids upon submitting this LOI.

Community Arts 'R Us has begun construction on its new arts center, as it had secured 75% of the funding for it before the pandemic. Therefore, a contractor has already been selected, and is looking to obtain the funding necessary to complete the project. Below, Community Arts 'R Us would explain it has a cost proposal ready to upload from their selected contractor, and is ready to carry out the rest of the project if funding is awarded.

GSWCF has had internal discussions to initiate the proposed project since 2020 when we confirmed that our air quality and circulation in the main lodge at Camp Wai Lani was inadequate. Our staff has had discussion with Pinellas County concerning the first step of our project, the installation of a fire hydrant that will service the central area of Camp Wai Lani and county officials are in support and will provide assistance with permitting and technical consultation. We have had exploratory discussions regarding the other steps in the project, repairing the lodge roof, and adding ductwork and insulation, and installing air conditioning for the lodge kitchen and dining hall. We have already begun soliciting bids from contractors for the project and securing the actual fire hydrant required by the county. Our staff will continue to secure contractor bids for the project and proceed with the steps to secure permitting for all project components.

The Vice President of Properties, who will oversee this project, is skilled at project management and working with an owner's representative or general contractor to coordinate the project. We are already in the process of meeting with vendors and soliciting bids. If approved, we will escalate the process to secure the required bids.

GSWCF has a history of capital project success at our camp locations and is prepared to complete the proposed project successfully within the time available for utilizing granted funds.

Other Funding Sources*

Please describe any other funding not already mentioned that your organization has applied for or obtained for this project. This includes but is not limited to Community Development Block Grants (CDBG), local government grants (including Tourist Development Council funding), foundation grants, and donors (you do not need to disclose donor identities, simply amount raised that is allocated to this project). This includes any matching grants or in-kind contributions you may have obtained.

If none, please write N/A.

N/A

Changes in Operating Costs*

Please answer this question based on the descriptions below:

- If this project **increases** ongoing operational costs (programmatic, operating maintenance or other costs), how will you compensate for the difference?
- If this project **decreases** ongoing operating costs, how will it do so?
- If this project **does not affect** operating costs, please note so below.

The proposed project will increase the operating costs at Camp Wai Lani. This cost increase will include the additional charges for electricity for the operation of the air conditioning and additional charges for preventive maintenance on the air conditioning unit, lodge, and fire hydrant. GSWCF is prepared to cover these costs with operating revenue. We believe that the added air conditioning to the lodge will generate additional use by outside groups that pay user fees for the space. GSWCF will also add the replacement costs into our overall maintenance reserve account and plan so that when needed, a new air conditioning unit can be installed.

Fund Management Capacity*

Please describe your organization's capacity to manage these potential ARPA funds in terms of fiscal management and financial infrastructure.

This includes, but is not limited to, the use of accounting software that can track a general ledger and multiple accounts and the ability to work on a reimbursement-basis.

The inability to handle a reimbursement-basis grant does not disqualify your organization from applying.

GSWCF's accounting system is a web hosted version of Abila Fund Accounting. The general ledger structure includes "source" segmentation to code costs to specific funding sources. If a cost is shared between two or more funding sources it is allocated using a method such as hours worked on project, number of girls served, etc. and coded appropriately. All expenses are coded by the direct program staff and/or manager and submitted for payment by council. They are then reviewed for coding accuracy by the finance department prior to posting to the accounting system. A detailed trial balance is generated to prepare the reimbursement request and the original payment and documentation are pulled and reviewed by the CFO prior to submission. GSWCF has an annual independent audit performed by an outside accounting firm with no findings. GSWCF is prepared to work on a reimbursement basis.

Additional Information

Additional Upload

If you have something else to share, you can upload it here in PDF format.

Please note: Due to limitation of this grants system, the upload field will not carry over to the full application if you are moved forward to the full application phase. You will need to upload this file again if you are moved forward in the process.

GSWCF Revenues and Other Supports 9.2022.pdf

Anything else to share?

If you have any details to share regarding this grant request, you may do so below.

File Attachment Summary

Applicant File Uploads

- GSWCF Revenues and Other Supports 9.2022.pdf



Revenue by fiscal year per our FY 21 and FY 20 annual audits:

Revenues and Other Support	FY21	FY20	FY19
Public Support:			
Contributions	493,817	545,346	414,297
United Way	109,249	159,245	279,483
Government Contracts/Grants	527,594	698,585	731,104
Special Events	89,677	198,378	275,046
Program:			
Product Sales, net of cost of goods sold	4,493,432	6,649,497	5,383,853
Girl Scout Store, net of cost of goods sold	197,199	179,485	276,719
Other Revenue:			
Event Fees	312,129	216,559	921,043
Rental Income	(2,396)	32,749	50,452
Interest and Dividend Income	134,088	107,464	168,021
Other	119,054	74,613	228,078
Total Revenues and Other Support	6,473,843	8,861,921	8,728,096
Expenses	7,343,065	7,765,724	8,514,383
Change in Net Assets From Operations	(869,222)	1,096,197	213,713

The following categories were negatively impacted by the pandemic:

Special Events

Council holds three signature fundraising events throughout the council year

- Women of Distinction - For 30+ years, Girl Scouts of West Central Florida has convened hundreds of leaders throughout Tampa Bay for the Women of Distinction Awards Luncheon where we celebrate extraordinary women who exemplify the Girl Scout Promise and Law as business, community and philanthropic leaders.
 - o 2021 \$0; 2020 \$115,201; 2019 \$138,003
 - o Our 2020 Women of Distinction event was scheduled to occur March 19, 2020. Due to the pandemic the in person event was cancelled. Many donors and sponsors opted to honor their financial contribution to the event, but we did not realize day of donations that would have occurred with an in person event.
 - o Our 2021 event would have occurred in March of 2021 but was unable to be held due to ongoing pandemic concerns.
 - o We were able to return to an in person event in 2022, but saw a decline in sponsorships with the event raising \$52,750 compared to the pre pandemic level of 138,003.
- Dessert First - Dessert First is an unforgettable adults-only evening filled with Girl Scout Cookie-inspired original dessert creations by chefs from some of the Tampa Bay area's

favorite restaurants, a plated dinner, and drinks along with fabulous experiences and items to bid on during our auction.

- 2021 \$59,013; 2020 \$50,616; 2019 \$103,746
- Our 2020 Dessert First event was scheduled to occur November 2020. Due to the ongoing pandemic concerns, we pivoted the event to an “At Home” virtual event. While we received strong participation, sponsorships and donations were lower with a virtual event.
- We were able to return to an in person event in 2021 but saw decreased interest in companies to sponsor tables due to ongoing concerns around large gatherings.
- 2022 we opted not to hold our Dessert First event as we are seeing a continued impact of lower interest in fundraising events post pandemic. We are focusing on strengthening our Women of Distinction event.
- Thin Mint Sprint - Thin Mint Sprint (5k) and Tagalong Trot (1-mile) races in Safety Harbor.
 - 2021 \$30,664; 2020 \$32,561; \$33,296
 - Event was able to convert to virtual during the pandemic and maintain funds raised

Product Sales, net of cost of goods sold

Council has two product sales, our Sweets & Treats in fall and our Girl Scout cookies in spring.

- Sweets and Treats – A friends and family fundraiser offered in the fall. Girls sell chocolates, nuts and magazines via online as well as in person order cards.
 - 2021 \$264,946; 2020 \$380,922; 2019 \$315,704
 - 2020 sale occurred in fall 2019 and was completed prior to the pandemic. We saw significant growth in the product program and anticipated the sale continuing to grow.
 - 2021 sale occurred in fall of 2020. Many troops were still meeting virtually and families were not comfortable taking or delivering orders in person. Sales were largely online orders, which realized an increase, but it was not enough to offset the significant decline in paper card orders.
 - Sale began to recover in fall 2021 with revenue of \$316,802, but have not fully returned to pre-pandemic levels.
- Girl Scout Cookies
 - 2021 \$4,228,485; 2020 \$6,268,573; 2019 \$5,003,931
 - Per package price of cookies was increased from \$4/box to \$5/box in 2020. If 2019 were adjusted to reflect a \$5/box sale price for comparability across fiscal years, the adjusted revenue amounts would be:
 - 2021 \$4,228,485; 2020 \$6,268,573; 2019 \$6,907,169
 - This price increase was intended to create a surplus that would start off high, with a slight dip in sales due to the initial year of a price increase, and then decrease each year as the cost of cookies increased. Price increases are done 5+ years apart and need to generate a front loaded surplus to maintain a level of funding over that period that can sustain operations. With cookies accounting for over 60% of our operating revenues, this is critical to our long term financial stability.

- Our 2020 sale concluded early March 2020 and before the pandemic hit. We realized a slight decrease in sales due to our planned price increase but based on historical data from councils across the nation who have done price increase, anticipated seeing a rebound in sales plus growth in 2021.
- Spring of 2021 COVID cases had begun to re-surge, causing businesses to offer fewer cookie booth opportunities as well as some troops to opt out due to health concerns.
- Spring of 2022 we were able to return to full cookie booth offerings and troops had returned to normal activities. Our baker, however, encountered multiple supply chain issues related to COVID that led to a nationwide cookie shortage before our sale was complete. Sales rebounded to \$4,916,703 but were prevented from further recovery due to supply chain issues leading to lack of product mid-sale.
- 2023 will be our final year of our current contract with our baker, at which time a new contract will be negotiated for 2024. We have been notified that they are experiencing significant inflation in their cost of goods sold and will be passing on a portion of this impact in our contract. We are restricted from disclosing our per box costs and/or increase by our contract, but the impact is expected to be significant.

Girl Scout Store, net of cost of goods sold

Retail operations offering uniforms, program materials, badges, apparel and Girl Scout branded merchandise.

- 2021 \$197,199; 2020 \$179,485; 2019 \$276,719
 - Brick and mortar store was closed mid-March 2020 – June 2021. Drive up orders were available by appointment but lack of foot traffic led to reduced volume of sales as well as per transaction average sale.
 - Demand from members declined due to altered Girl Scout experience during period when many troops were meeting virtually or had paused meetings during the height of the pandemic.
 - Sales expected to return to 2019 levels in fiscal year 2022.

Event Fees

Program fees, such as equestrian, high adventure, and programs held at our properties and program partners; troop camping fees; summer camp fees.

- 2021 \$312,129; 2020 \$216,559; 2019 \$921,043
- Camp properties were closed April 2020 – June 2021, and in person partner events were not offered. Virtual programs were offered but did not realize the same profit margin as in person events.
- Summer camp was unable to open summer 2020.
- Summer camp opened summer 2021 at 50% capacity due social distancing requirements and in consideration of continued COVID health and safety considerations.
- Summer camp returned to full capacity summer 2022, with a wait list for sessions, but had to close the season two weeks early due to COVID spread.

Rental Income

Rental of council Leadership Center to outside user for meeting space two days a week.

- 2021 \$(2,396); 2020 \$32,749; 2019 \$50,452
- Rental agreement was placed on hold in March 2020 when the pandemic began.
- Organization renting the facility was not able to regain their membership based post pandemic and the rental agreement ended.

Expenses

2021 \$6,473,843; 2020 \$8,861,921; 2019 \$8,514,383

- 2021 operations were scaled back in response to economic impact of the pandemic, and savings were realized due to pivot from in person programming to virtual.
- 2022 operations began recovery to full service level and in person programming, with operating expenses budget at \$8,387,443
- 2023 proposed budget projecting operating expenses of \$10,389,305
 - o Largest impact to expenses is the pressure on staff wages due to inflationary impact on employee cost of living.
 - o Staff salaries have remained frozen since the year prior to the pandemic and we are experiencing difficulty in hiring staff without adjusting pay levels. Our 2023 budget is proposing a 29% overall increase in salaries to bring our pay levels in line with market rates and to expand staffing to the levels needed to meet community needs.
 - o Salary pressure also relevant in seasonal staff hired for summer camp season. Experienced a 40% increase in seasonal staff wages and 80% increase in camp staff recruitment in order to secure staffing level needed for summer camp.
- During the pandemic we received two rounds of Payment Protection Program funding (both forgiven in full) as well as claiming Employee Retention Tax Credits, as outlined below. These pandemic related funding streams allowed us to retain our staff and will allow us to address salaries in the next fiscal year, but they will not bridge the gap from post pandemic expense growth outpacing post pandemic revenue growth.
- The expectation of realizing an operational loss in fiscal years 2023-2025 means we are unable to invest operational funds in the capital needs of our properties in the short term future.

Other Changes in Net Assets	FY21	FY20	FY19
Realized and unrealized gain on investments, net	718,621	112,056	37,084
Income from forgiveness of debt (Payment Protection Program)	870,000	-	-
Contribution for capital improvements	1,000,000	-	-
Employee Retention Credit, net	943,978	-	-
Gain on sale of assets	3,569,020	240,000	(3,921)
Total Other Changes in Net Assets	7,101,619	352,056	33,163

Other Changes in Net Assets

Pre-pandemic, we began working on a long term strategy for cataloguing the capital improvement and deferred maintenance needs of our camp properties and establishing a way to fund these needs. Part of this plan included the sale of a parcel of land at one of our camp properties. This sale agreement was initiated prior to the pandemic, and the final closing occurred in March 2021. It included a gain on the sale of \$3,568,820 as well as a donation for improvements at camp of \$1,000,000. Both of these amounts, less \$745,406 that was transferred to our reserves to replenish funds used to purchase a piece of the land, were invested in a Properties Maintenance Investment Fund that was designated by the board for preservation of our properties.

- \$463,980 of this fund has been utilized for high priority needs at camp to address safety concerns.
- Investment markets have experienced negative performance in 2022, leading to a \$192,286 decrease in the accounts market value.
- Remaining account balance is insufficient to address full capital improvement and deferred maintenance needs at our camp properties without additional funding streams.
- As stated above, the expectation of realizing an operational loss in fiscal years 2023-2025 means we are unable to invest operational funds in the capital needs of our properties in the short term future.