

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

A For the **2020** calendar year, or tax year beginning **10-01-2020**, and ending **09-30-2021**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
265 BEAVER STREET

City or town, state or province, country, and ZIP or foreign postal code
WALTHAM, MA 02452

D Employer identification number
04-2703281

E Telephone number
(844) 306-4736

G Gross receipts \$ 19,765,973

F Name and address of principal officer:
JAMES CRONAN
265 BEAVER STREET
WALTHAM, MA 02452

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.GSEMA.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1980

M State of legal domicile: MA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
GIRL SCOUTING BUILDS GIRLS OF COURAGE, CONFIDENCE AND CHARACTER WHO MAKE THE WORLD A BETTER PLACE.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	21
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	169
6 Total number of volunteers (estimate if necessary)	6	10,942
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	80,447
b Net unrelated business taxable income from Form 990-T, line 39	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,398,090	3,697,920
9 Program service revenue (Part VIII, line 2g)	803,262	2,311,392
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	872,840	1,309,440
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,280,531	5,278,247
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,354,723	12,596,999
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	108,526	238,193
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	8,540,835	6,998,570
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 970,690		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,588,899	3,803,420
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	12,238,260	11,040,183
19 Revenue less expenses. Subtract line 18 from line 12	-883,537	1,556,816
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	23,892,113	26,027,105
21 Total liabilities (Part X, line 26)	3,269,100	2,651,621
22 Net assets or fund balances. Subtract line 21 from line 20	20,623,013	23,375,484

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: *****
Date: 2022-03-31

JAMES CRONAN CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Preparer's signature: Date: 2022-03-30
Check if self-employed PTIN: P01561688

Firm's name ▶ AAFCPAS INC Firm's EIN ▶ 04-2571780

Firm's address ▶ 50 WASHINGTON STREET
WESTBOROUGH, MA 01581 Phone no. (508) 366-9100

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

GIRL SCOUTING BUILDS GIRLS OF COURAGE, CONFIDENCE AND CHARACTER, WHO MAKE THE WORLD A BETTER PLACE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 3,809,589 including grants of \$ 89,141) (Revenue \$ 1,872,784)
See Additional Data

4b (Code:) (Expenses \$ 4,627,734 including grants of \$ 122,868) (Revenue \$ 5,602,870)
See Additional Data

4c (Code:) (Expenses \$ 366,528 including grants of \$ 26,184) (Revenue \$ 645)
See Additional Data

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 8,803,851

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	Yes	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
b	Did the organization report an amount for investments—other securities—in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		No

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	64
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 5 main rows and 3 sub-columns (1a, 1b, and Yes/No). Rows include: 1a (governing body members), 1b (independent members), 2 (family/business relationships), 3 (delegation of control), 4 (governing documents changes), 5 (asset diversion), 6 (members/stockholders), 7a (governing body election), 7b (governance decisions), 8 (meeting documentation), 8a/b (governing body/committees), 9 (unreachable officers).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 16 main rows and 3 sub-columns (10a, 10b, 11a, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b). Rows include: 10a (local chapters), 10b (written policies), 11a (copy to members), 12a (conflict of interest policy), 12b (disclosure of interests), 12c (policy enforcement), 13 (whistleblower policy), 14 (document retention), 15a/b (compensation review), 16a (joint ventures), 16b (joint venture policy).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed (MA, NH)
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: JAMES CRONAN 265 BEAVER STREET WALTHAM, MA 02452 (844) 306-4736

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with columns (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants and Other Similar Amounts (1a-1g), Program Service Revenue (2a-2f), Other Revenue (3-12), and Total revenue (12).

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	238,193	238,193		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	599,669	197,016	311,772	90,881
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,766,201	3,952,709	216,785	596,707
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	808,113	626,884	77,808	103,421
9 Other employee benefits	488,396	394,955	36,614	56,827
10 Payroll taxes	336,191	264,103	28,759	43,329
11 Fees for services (non-employees):				
a Management				
b Legal	39,610		39,610	
c Accounting	59,900	29,657	30,243	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	77,304		77,304	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	205,191	196,365		8,826
12 Advertising and promotion				
13 Office expenses	885,370	765,287	98,513	21,570
14 Information technology				
15 Royalties				
16 Occupancy	541,124	407,500	118,635	14,989
17 Travel	37,646	35,268	1,078	1,300
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	49,569	39,241	6,168	4,160
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	550,122	414,276	120,607	15,239
23 Insurance	254,234	191,454	55,738	7,042
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	879,526	879,526		
b EQUIPMENT COSTS	187,671	141,328	41,145	5,198
c DONATED GOODS	23,606	23,606		
d MEMBERSHIP DUES	12,547	6,483	4,863	1,201
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	11,040,183	8,803,851	1,265,642	970,690
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,181,355	1	461,228
	2 Savings and temporary cash investments	270,744	2	796,456
	3 Pledges and grants receivable, net	187,267	3	234,928
	4 Accounts receivable, net	95,889	4	1,133,250
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	158,950	8	102,328
	9 Prepaid expenses and deferred charges	126,964	9	115,298
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	17,309,219		
	b Less: accumulated depreciation	10,315,349		
	11 Investments—publicly traded securities	11,520,818	11	13,547,934
	12 Investments—other securities. See Part IV, line 11	2,762,254	12	2,513,516
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	110,290	15	128,297
16 Total assets. Add lines 1 through 15 (must equal line 33)	23,892,113	16	26,027,105	
Liabilities	17 Accounts payable and accrued expenses	1,488,454	17	929,658
	18 Grants payable		18	
	19 Deferred revenue	270,146	19	211,463
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	1,510,500	24	1,510,500
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	3,269,100	26	2,651,621
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	16,495,120	27	18,784,146
	28 Net assets with donor restrictions	4,127,893	28	4,591,338
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	20,623,013	32	23,375,484	
33 Total liabilities and net assets/fund balances	23,892,113	33	26,027,105	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,596,999
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,040,183
3	Revenue less expenses. Subtract line 2 from line 1	3	1,556,816
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	20,623,013
5	Net unrealized gains (losses) on investments	5	1,177,648
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	18,007
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	23,375,484

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

		Yes	No
2a			No
2b	Yes		
2c	Yes		
3a			No
3b			

Additional Data

Software ID:

Software Version:

EIN: 04-2703281

Name: GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Form 990 (2020)

Form 990, Part III, Line 4a:

GIRL SCOUT CAMPS AND OUTDOOR EXPERIENCES PROVIDE OPPORTUNITIES FOR CAMPERS TO DISCOVER, CONNECT, AND TAKE-ACTION IN WAYS THAT BUILD THEIR COURAGE, CONFIDENCE, AND CHARACTER. GSEMA CAMPS OFFER CAMPERS UNIQUE AND ADVENTUROUS OPPORTUNITIES IN THE OUTDOORS, INCLUDING ARCHERY, ROCK CLIMBING, ROPES COURSES, SWIMMING, SURVIVAL CAMPING, AND MORE! OUR CAMP PROPERTIES HOST SUMMER DAY CAMP AND RESIDENT CAMP, YEAR-ROUND OUTDOOR PROGRAMS, AND TROOP, AND GROUP CAMPING. WHAT WE LEARNED IN 2021, IS THAT CAMP AND OUTDOOR PROGRAMMING CAN BE RUN DURING A PANDEMIC. SAFETY IS A CORNERSTONE OF GIRL SCOUTING. IN RESPONSE TO THE COVID-19 PANDEMIC, WE TOOK SPECIAL PRECAUTIONS TO KEEP OUR CAMPERS AND STAFF SAFE AND HEALTHY, INCLUDING INCREASED CLEANING MEASURES, REDUCED CAPACITIES, ADJUSTED PROGRAM AND OPERATIONAL PROCEDURES, AND DETAILED TRAINING FOR OUR SUMMER CAMP AND FULL-TIME STAFF. AT GSEMA, OUR OUTDOOR AND CAMP PROGRAMS ARE DESIGNED TO PROVIDE OUTDOOR FUN THROUGHOUT THE SUMMER BY OFFERING FOUR DAY CAMPS AT CEDAR HILL, MAUDE EATON, RICE MOODY AND WIND-IN-THE-PINES AND FOUR RESIDENT CAMPS WITH UNIQUE FEATURES AT FAVORITE (SAILING), RUNELS (BACK PACKING TRIPS), WABASSO (KAYAKING AND HIKING), AND WIND-IN-THE-PINES (HIGH ADVENTURE ELEMENTS). ALL CAMPS OFFER TRADITIONAL CAMP EXPERIENCES SUCH AS OPENING CEREMONIES, OUTDOOR COOKING, CAMPFIRE SING-ALONGS, NATURE ACTIVITIES AND CRAFTS. THROUGHOUT THE TROOP YEAR, VOLUNTEERS, FAMILIES AND GIRL SCOUTS CAN PARTICIPATE IN A VARIETY OF OUTDOOR EXPERIENCES THAT ARE INTENTIONALLY PROGRESSIVE TO MEET THE NEEDS OF EVERYONE. MEMBERS MIGHT START OUT AT A DAY PROGRAM SUCH AS THE OUTDOOR FALL FESTIVAL (SUITABLE FOR FAMILIES AND YOUNGER GIRL SCOUTS). AS GIRL SCOUTS AND VOLUNTEERS EXPLORE OUTDOOR EXPERIENCES, THEY MAY ATTEND AN OVERNIGHT PROGRAM LIKE GAL'S NIGHT OUT OR TROOP CAMPING. THESE PROGRAMS OFFER OUR MEMBERS THE OPPORTUNITY TO LEARN NEW SKILLS, CHALLENGE BY CHOICE, AND DEVELOP TEAMWORK AND SELF-CONFIDENCE. OUTDOOR ACTIVITIES MAY INCLUDE ENVIRONMENTAL STEWARDSHIP, ARCHERY, BOATING, HIKING, LOW AND HIGH ROPES CHALLENGE COURSES OR CLIMBING WALLS. LAST YEAR WE PROVIDED SERVICES AND PROGRAMS FOR JUST OVER 3,900 PARTICIPANTS WHO TOOK PART IN OUR SUMMER CAMPS AND 2,596 PARTICIPANTS WHO TOOK PART IN OUR YEAR-ROUND OUTDOOR PROGRAMS AND TROOP CAMPING (REDUCED NUMBERS DUE TO COVID-19 RESTRICTIONS AND PRECAUTIONS).

Form 990, Part III, Line 4b:

GIRL SCOUT PROGRAM ACTIVITIES - THE GIRL SCOUTS OF EASTERN MASSACHUSETTS SUPPORTS GIRLS' ADVANCEMENT IN LEADERSHIP BY PROVIDING LEADERSHIP PROGRAM OPPORTUNITIES SUCH AS A YEARLONG EXPERIENCE ON THE GIRL AND TEEN LEADERSHIP COMMITTEE OR AN OPPORTUNITY TO PARTICIPATE IN THE ENTREPRENEURSHIP SERIES, WHICH IS A FIVE-WEEK-LONG PROGRAM DURING WHICH GIRL SCOUTS CONCEIVE, PITCH, AND PLAN THEIR OWN BUSINESS. GIRLS IN 4TH TO 12TH GRADE CAN EXERCISE THEIR LEADERSHIP SKILLS TO CREATE CHANGE IN THEIR COMMUNITIES BY EARNING HIGHEST AWARDS: BRONZE (JUNIOR GIRL SCOUTS), SILVER (CADETTE GIRL SCOUTS), AND GOLD (SENIOR AND AMBASSADOR GIRL SCOUTS). ALL THREE AWARDS GIVE GIRLS THE CHANCE TO AFFECT CHANGE IN THE COMMUNITY WHILE GAINING ESSENTIAL LIFE SKILLS. GIRLS LEARN TO FIND AND USE THEIR VOICE TO SPEAK UP FOR THEMSELVES AND OTHERS. COUNCIL AND PARTNER PROGRAMS FOCUS ON DEVELOPING LIFE SKILLS IN THE AREAS OF STEM, ART AND CULTURE, COOKING, CIVIC ENGAGEMENT, FINANCIAL LITERACY AND PERSONAL SKILL DEVELOPMENT SUCH AS PUBLIC SPEAKING. OFTEN TIMES GIRLS, VOLUNTEERS AND FAMILIES ARE LOOKING FOR UNIQUE EXPERIENCES OUTSIDE OF THEIR TROOP MEETING TO COMPLETE GIRL SCOUT BADGES AND JOURNEYS.

Form 990, Part III, Line 4c:

COMMUNITY ENGAGEMENT PROGRAMMING - GSEMA AIMS TO ADDRESS AND REMOVE BARRIERS TO PARTICIPATING IN GIRL SCOUTS TO FAMILIES AND CAREGIVERS IN THE TARGET COMMUNITIES BY PROVIDING: * ASSISTANCE WITH MEMBERSHIP AND PROGRAM COST AS NEEDED * ACCESS TO UNIFORMS WITH FINANCIAL ASSISTANCE IF NEEDED* A SAFE, FAMILIAR, AND ACCESSIBLE COMMUNITY LOCATION* BACKGROUND-CHECKED AND TRAINED STAFF AND/OR VOLUNTEERS* ACCESS TO SPECIAL STEM AND LEADERSHIP EVENTS, AND OUTDOOR PROGRAMS AT GIRL SCOUT PROPERTIES WITH TRANSPORTATION AVAILABLE* OPPORTUNITIES TO LEARN ABOUT COLLEGE AND CAREER OPTIONS, FROM FEMALE MENTORS IN THEIR LOCAL COMMUNITIES AND PROFESSIONAL FEMALES IN THEIR CHOSEN CAREERS, ESPECIALLY IN AREAS THAT ADDRESS THE GENDER GAP AND STEREOTYPES* OPTIONS TO APPLY FOR FINANCIAL AID FOR OTHER GIRL SCOUT EXPERIENCES SUCH AS SUMMER CAMP AND TRAVEL* FAMILY ENGAGEMENT OPPORTUNITIES* TRANSLATED COMMUNICATIONS AND MATERIALS

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CAITRIONA TAYLOR FORMER CEO (UNTIL 03/21)	40.00			X				183,057	0	9,883
BARBARA FORTIER CEO	40.00			X				165,224	0	8,490
JAMES CRONAN CHIEF FINANCIAL OFFICER	40.00			X				148,912	0	11,261
MICHELLE HARRIS CHIEF ADVANCEMENT OFFICER	40.00					X		121,679	0	15,665
KATHERINE LE LACHEUR CHIEF OPERATING OFFICER	40.00			X				101,805	0	1,551
LAURE DONKIN SR. DIRECTOR OF HUMAN RESOURCES	40.00					X		101,155	0	7,648
JOY DUNCAN SR. DIRECTOR OF FINANCE	40.00					X		100,228	0	7,542
TRICIA TILFORD BOARD CHAIR & PRESIDENT	5.00	X		X				0	0	0
LYNN SAUNDERS CUTTER BOARD 1ST VICE CHAIR	1.50	X		X				0	0	0
JANE PUFFER BOARD SECOND VICE CHAIR	1.50	X		X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JANE LUNDQUIST BOARD TREASURER	1.50	X		X				0	0	0
DIANE LONGTIN BOARD SECRETARY	1.50	X		X				0	0	0
ELIZABETH FITZULA BOARD MEMBER	0.50	X						0	0	0
KELLY CORWIN BOARD MEMBER	0.50	X						0	0	0
LINDA SCHULLER BOARD MEMBER	0.50	X						0	0	0
DIANE MCLOUGHLIN BOARD MEMBER	0.50	X						0	0	0
DEE HADLEY BOARD MEMBER	0.50	X						0	0	0
JENNIFER GALVAGNA BOARD MEMBER	0.50	X						0	0	0
TERESA EPPERSON BOARD MEMBER	0.50	X						0	0	0
MOLLY FRANKEL BOARD MEMBER	0.50	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DEB TAFT BOARD MEMBER	0.50	X						0	0	0
JOE SKELLY BOARD MEMBER	0.50	X						0	0	0
KIM REINERT BOARD MEMBER	0.50	X						0	0	0
TREVOR FRANKEL BOARD MEMBER	0.50	X						0	0	0
SELENA JOE BOARD MEMBER	0.50	X						0	0	0
JEANNETTE BUNTIN BOARD MEMBER (AS OF 05/2021)	0.50	X						0	0	0
MARGARITA POLANCO BOARD MEMBER (AS OF 05/2021)	0.50	X						0	0	0
RADHIKA BANSIL BOARD MEMBER (AS OF 05/2021)	0.50	X						0	0	0
MARCIA METZ BOARD MEMBER (UNTIL 05/2021)	0.50	X						0	0	0
PAT CHADWICK BOARD MEMBER (UNTIL 05/2021)	0.50	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
TRACY CURLEY BOARD MEMBER (UNTIL 05/2021)	0.50	X						0	0	0
CRYSTAL SEKERAK BOARD MEMBER (UNTIL 05/2021)	0.50	X						0	0	0
SONIA KWON BOARD MEMBER (UNTIL 05/2021)	0.50	X						0	0	0

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Employer identification number
04-2703281

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2019 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,515,114	1,520,686	1,391,570	1,398,090	2,629,882	8,455,342
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	10,614,791	11,428,673	11,990,027	8,999,165	7,265,971	50,298,627
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	12,129,905	12,949,359	13,381,597	10,397,255	9,895,853	58,753,969
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	56,488	60,686	48,969	50,731	44,640	261,514
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b.	56,488	60,686	48,969	50,731	44,640	261,514
8 Public support. (Subtract line 7c from line 6.)						58,492,455

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6.	12,129,905	12,949,359	13,381,597	10,397,255	9,895,853	58,753,969
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	313,232	345,759	336,873	346,218	286,412	1,628,494
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	313,232	345,759	336,873	346,218	286,412	1,628,494
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.	36,363	39,031	24,484	20,931	80,447	201,256
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	50,762	98,291	115,827	57,984	210,328	533,192
13 Total support. (Add lines 9, 10c, 11, and 12.)	12,530,262	13,432,440	13,858,781	10,822,388	10,473,040	61,116,911

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here.**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f) divided by line 13, column (f))	15	95.710 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	96.090 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f) divided by line 13, column (f))	17	2.660 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	2.660 %

19a 33 1/3% support tests—2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b 33 1/3% support tests—2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described in 11a above?		
c	A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in line 2a constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020:			
a From 2015.			
b From 2016.			
c From 2017.			
d From 2018.			
e From 2019.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016.			
b Excess from 2017.			
c Excess from 2018.			
d Excess from 2019.			
e Excess from 2020.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2020
Open to Public Inspection

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Employer identification number
04-2703281

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____ 1

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,547,304	3,487,392	3,442,155	3,449,634	3,191,538
b Contributions	1,550	49,680	1,000	1,400	
c Net investment earnings, gains, and losses	503,099	132,010	152,363	112,896	258,096
d Grants or scholarships					
e Other expenditures for facilities and programs	100,000	121,778	108,126	121,775	
f Administrative expenses					
g End of year balance	3,951,953	3,547,304	3,487,392	3,442,155	3,449,634

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶ 56.340 %
 - c** Term endowment ▶ 43.660 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|------------------|----|
| (i) Unrelated organizations | 3a(i) Yes | No |
| (ii) Related organizations | 3a(ii) | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		826,739		826,739
b Buildings		11,949,573	7,334,092	4,615,481
c Leasehold improvements		19,066	9,590	9,476
d Equipment		1,851,462	1,535,840	315,622
e Other		2,662,379	1,435,827	1,226,552
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				6,993,870

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) MUNICIPAL BONDS	2,513,516	F
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	2,513,516	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	13,759,726
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,177,648
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	62,383
e	Add lines 2a through 2d	2e	1,240,031
3	Subtract line 2e from line 1	3	12,519,695
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	77,304
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	77,304
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	12,596,999

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	11,007,255
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	44,376
e	Add lines 2a through 2d	2e	44,376
3	Subtract line 2e from line 1	3	10,962,879
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	77,304
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	77,304
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	11,040,183

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 04-2703281

Name: GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Supplemental Information

Return Reference	Explanation
PART II, LINE 9:	THE GIRL SCOUTS OF EASTERN MASSACHUSETTS, INC. DID NOT INCUR ANY EXPENSES OR GENERATE ANY REVENUE ON THE CONSERVATION EASEMENT DURING THE YEAR.

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	GSEMA'S ENDOWMENT FUNDS ARE TO BE USED FOR THE FOLLOWING DONOR DESIGNATED PURPOSES: PROGRAM AND PROPERTY PROJECTS FINANCIAL AID GIRL SCOUTING IN VARIOUS CITIES AND TOWNS

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	UNCERTAIN TAX POSITION FOOTNOTE: THE COUNCIL ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES IN ACCORDANCE WITH ASC TOPIC 740, INCOME TAXES. THIS STANDARD CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS AND PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT REGARDING A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE COUNCIL HAS DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS WHICH QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS AT SEPTEMBER 30, 2021. THE COUNCIL'S INFORMATION AND TAX RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE JURISDICTIONS.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CHANGE IN CARRYING VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST 18,007. SPECIAL EVENT EXPENSE SHOWN NET ON 990, PART VIII, LINE 8B 44,376.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	SPECIAL EVENT EXPENSE SHOWN NET ON 990, PART VIII, LINE 8B 44,376.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
	<u>GOLF TOURNAMENT</u> (event type)	<u>FALMOUTH ROAD RACE</u> (event type)	<u>3</u> (total number)	(add col. (a) through col. (c))
1 Gross receipts	126,061	20,245		146,306
2 Less: Contributions	69,037			69,037
3 Gross income (line 1 minus line 2)	57,024	20,245		77,269
4 Cash prizes				
5 Noncash prizes	6,405			6,405
6 Rent/facility costs	1,000			1,000
7 Food and beverages	29,563			29,563
8 Entertainment	675			675
9 Other direct expenses	1,600	5,133		6,733
10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				44,376
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				32,893

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
	1 Gross revenue			
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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Note: To capture the full content of this document as Filed, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization
GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Employer identification number
04-2703281

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____
- 3** Enter total number of other organizations listed in the line 1 table ▶ _____

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) CAMPSHIP	297	89,141		FAIR MARKET VALUE	SEE SCHEDULE I, PART IV
(2) PROGRAM AWARDS	2014	122,868		FAIR MARKET VALUE	SEE SCHEDULE I, PART IV
(3) COMMUNITY INITIATIVES	130	26,184		FAIR MARKET VALUE	SEE SCHEDULE I, PART IV
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	GIRL SCOUTS OF EASTERN MASSACHUSETTS, INC. DOES NOT MAKE GRANTS TO INDIVIDUALS BUT DOES PROVIDE FINANCIAL ASSISTANCE TO INDIVIDUALS TO HELP THEM TO BECOME MEMBERS, ATTEND OUR PROGRAMS OR ENROLL IN CAMP. WE USE THE FEDERAL POVERTY GUIDELINES AND BASED ON THE COST OF THE EVENT, INDIVIDUALS ARE GRANTED CAMP FUNDING AWARDS, OR FINANCIAL ASSISTANCE TO OTHER PROGRAMS. WE WILL ALSO PAY THE MEMBERSHIP FEE REQUIRED TO ENROLL A GIRL IN GIRL SCOUTING. THE FORMS ARE FILED AND KEPT. THERE IS A RECORD FOR EACH GIRL WHO IS PROVIDED FINANCIAL ASSISTANCE. FILES ARE RETAINED BASED ON OUR RETENTION POLICY.

Schedule J
(Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Employer identification number
04-2703281

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/>	First-class or charter travel	<input type="checkbox"/>	Housing allowance or residence for personal use
<input type="checkbox"/>	Travel for companions	<input type="checkbox"/>	Payments for business use of personal residence
<input type="checkbox"/>	Tax idemnification and gross-up payments	<input type="checkbox"/>	Health or social club dues or initiation fees
<input type="checkbox"/>	Discretionary spending account	<input type="checkbox"/>	Personal services (e.g., maid, chauffeur, chef)
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	2	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/>	Compensation committee	<input type="checkbox"/>	Written employment contract
<input type="checkbox"/>	Independent compensation consultant	<input checked="" type="checkbox"/>	Compensation survey or study
<input type="checkbox"/>	Form 990 of other organizations	<input checked="" type="checkbox"/>	Approval by the board or compensation committee
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	No
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-
EZ)

Department of the Treasury

Internal Revenue Service
Name of the organization

GIRL SCOUTS OF EASTERN MASSACHUSETTS
INC

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

04-2703281

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>FORM 990, PART VI, SECTION A, LINE 4</p>	<p>THE BY-LAWS WERE AMENDED ON MAY 12, 2021. ARTICLE I THE CORPORATION *CLARIFICATION OF APPL ICABILITY OF COUNCIL REFERENCE IN THE BYLAWS TO THE CORPORATION (A SUBSET OF THE OVERALL M EMBERSHIP AND A SUPERSET OF THE VOTING MEMBERS) *INCORPORATION OF NEWLY DEFINED TERMS: VOT ING COUNCIL MEMBER, BOARD, VOTING BOARD MEMBER, ELECTED OFFICER, MEMBER-AT-LARGE, CHAIR/CH AIR OF THE BOARD, REGION *REORDERING OF REFERENCES TO MIRROR ARTICLES AS THEY APPEAR IN TH E BYLAWS *FLEXIBILITY OF ANNUAL MEETING SCHEDULING *CONSISTENCY OF PROVISIONS FOR MEETINGS , NOTICE, QUORUM ARTICLE II BOARD NOMINATING AND DEVELOPMENT COMMITTEE *REORDERING OF SECT IONS TO MIRROR OTHER ARTICLES *CONSISTENCY OF PROVISIONS FOR ELECTIONS, TERMS, VACANCIES, QUORUM *FLEXIBILITY OF NUMBER OF ALTERNATE NATIONAL COUNCIL DELEGATE NOMINEES PER RECOMMEN DATION OF GSUSA ARTICLE III OFFICERS *REMOVAL OF PAST PRESIDENT AS MEMBER OF THE BOARD, OR IGINAL PURPOSE RELATED TO COUNCIL MERGER/TRANSITION OBSOLETE *REORDERING OF SECTIONS TO MI RROR OTHER ARTICLES, REORGANIZATION OF PROVISIONS *STREAMLINING AND UPDATING OF DUTIES TO MATCH ACTUALITY, PARTICULARLY WITH RESPECT TO TREASURER *CONSISTENCY OF PROVISIONS FOR ELE CTIONS, TERMS, VACANCIES ARTICLE IV BOARD OF DIRECTORS *REORDERING OF SECTIONS TO MIRROR O THER ARTICLES, REORGANIZATION OF PROVISIONS *WITH RESPECT TO GIRL MEMBERS OF THE BOARD: *C ONSISTENCY OF VOTING PRIVILEGE LANGUAGE WITH POSITION DESCRIPTION - POSITION INCLUDES RIGH T TO VOTE ON CERTAIN MATTERS *NUMERICAL AND PERCENTAGE THRESHOLDS, INCLUDING QUORUM, REMAI N THE SAME/DO NOT FACTOR IN GIRL MEMBERS OF THE BOARD *CLASSIFICATION AS GIRL MEMBER DETER MINED AT ELECTION, CONTINUES FOR DURATION OF TERM *CONSISTENCY OF PROVISIONS FOR ELECTIONS , TERMS, VACANCIES, MEETINGS, NOTICE, QUORUM ARTICLE V REGIONAL DELEGATES *REORDERING OF S ECTIONS TO MIRROR OTHER ARTICLES *CONSISTENCY OF PROVISIONS FOR ELECTIONS, TERMS, VACANCIE S, MEETINGS, NOTICE, QUORUM *CLASSIFICATION AS GIRL MEMBER DETERMINED AT ELECTION, CONTINU ES FOR DURATION OF TERM *EXPLICIT ADDITION OF PROXY VOTING ARTICLE VI NATIONAL COUNCIL DEL EGATES *REORDERING OF SECTIONS TO MIRROR OTHER ARTICLES *CONSISTENCY OF PROVISIONS FOR ELE CTIONS, TERMS, VACANCIES *CLARIFICATION OF ALTERNATE NATIONAL COUNCIL DELEGATE SERVING IN THE EVENT OF A VACANCY FOR REMAINDER OF THE UNEXPIRED TERM, NOT JUST FOR PURPOSES OF ATTEN DING CONVENTION *TIMING OF ELECTION UPDATED FOR COMPLIANCE WITH GSUSA REQUIREMENTS WITH TH EIR RECOMMENDED LANGUAGE *CLASSIFICATION AS GIRL MEMBER DETERMINED AT ELECTION, CONTINUES FOR DURATION OF TERM ARTICLE VII EXECUTIVE COMMITTEE *REORDERING OF SECTIONS TO MIRROR OTH ER ARTICLES, REORGANIZATION OF PROVISIONS *CONSISTENCY OF PROVISIONS FOR ELECTIONS, TERMS, VACANCIES, MEETINGS, NOTICE, QUORUM ARTICLE VIII BOARD COMMITTEES AND TASK FORCES *CONSIS TENCY OF TERMINOLOGY ARTICLE IX MISCELLANEOUS *CLARIFICATION OF "TERM" *CORRECTION OF REFE RENCE AND GENDER NEUTRALIZATION IN SECTION 9.7. *CHANGE TO NOTICE" PROVISION TO EXPAND REC IPIENT ADDRESS FORMAT AND TO E</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	ELIMINATE IN PERSON OR TELEPHONE NOTICE AS DEFAULT REASONABLE AND SUFFICIENT NOTICE. IN PERSON OR TELEPHONE NOTICE EXPRESSLY PROVIDED IN THE BYLAWS FOR NOT LESS THAN 24 HOURS NOTICE . *EXPANSION OF "PLACE" DEFINITION FOR TECHNOLOGICAL PLATFORMS. *ADDITION OF GOVERNANCE REVIEW MANDATE FOR BEST PRACTICE. ARTICLE X PROPOSALS AND NOMINATIONS TO THE ANNUAL MEETING *CONSISTENCY OF TERMINOLOGY ARTICLE XI AMENDMENTS *CONSISTENCY OF TERMINOLOGY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	ALL ADULT VOLUNTEERS AND GIRLS FOURTEEN (14) YEARS OF AGE AND OVER WHO ARE MEMBERS OF THE GIRL SCOUT MOVEMENT REGISTERED THROUGH THE COUNCIL ARE ELIGIBLE TO BE MEMBERS OF THE COUNCIL. THE VOTING MEMBERS OF THE COUNCIL SHALL CONSIST OF: 1.2.1 REGIONAL DELEGATES (AS DEFINED IN ARTICLE V); 1.2.2 VOTING MEMBERS OF THE BOARD OF DIRECTORS (AS PROVIDED IN ARTICLE IV, SECTION 4.02) 1.2.3 MEMBERS OF THE BOARD NOMINATING AND DEVELOPMENT COMMITTEE ("BNDC")(AS DEFINED IN ARTICLE II); AND 1.2.4 NATIONAL COUNCIL DELEGATES (AS DEFINED IN ARTICLE VI). THE TOTAL NUMBER OF VOTING MEMBERS SHALL BE NO FEWER THAN FIFTY-SEVEN (57), AND THE NUMBER OF REGIONAL DELEGATES SHALL EXCEED THE TOTAL NUMBER OF VOTING MEMBERS OF THE BOARD OF DIRECTORS AND MEMBERS OF THE BNDC.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE VOTING MEMBERS OF THE COUNCIL SHALL: 1.3.1 ELECT, AS SET FORTH IN ARTICLE III, SECTION 3.01, OF THESE BYLAWS, THE OFFICERS OF THE COUNCIL (EXCEPT THE CHIEF EXECUTIVE OFFICER) AND OTHER OFFICERS AS PROVIDED FOR IN ARTICLE III, SECTION 3.02; THE MEMBERS-AT-LARGE OF THE BOARD OF DIRECTORS; THE MEMBERS OF THE BNDC; AND THE NATIONAL COUNCIL DELEGATES AND ALTERNATE NATIONAL COUNCIL DELEGATES; 1.3.2 SUGGEST THE GENERAL LINES OF DIRECTION FOR GIRL SCOUTING LOCALLY BY RECEIVING AND ACTING UPON REPORTS OF THE BOARD OF DIRECTORS AND BY GIVING GUIDANCE TO THE BOARD; 1.3.3 BE AUTHORIZED TO AMEND THE ARTICLES OF INCORPORATION OF THE COUNCIL AND THESE BYLAWS, EXCEPT AS STATED IN ARTICLE XI OF THESE BYLAWS; 1.3.4 BE AUTHORIZED TO TAKE ALL OTHER ACTIONS WITHIN THE RESPONSIBILITIES OF THE MEMBERS OF THE COUNCIL AND REQUIRING A VOTE OF THE MEMBERS OF THE COUNCIL; 1.3.5 CONDUCT SUCH OTHER BUSINESS AS MAY FROM TIME TO TIME COME BEFORE THE MEMBERS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE 990 WILL BE REVIEWED BY THE AUDIT COMMITTEE AND, ONCE APPROVED BY THAT COMMITTEE, WILL BE DISTRIBUTED TO THE FULL BOARD VIA E-MAIL. BOARD MEMBERS WILL RECEIVE A DEADLINE TO SUBMIT QUESTIONS OR CHANGES. THE RETURN WILL BE FILED ONCE THIS DEADLINE HAS PASSED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	ANNUALLY THE BOARD IS ASKED TO REVIEW AND SIGN OFF ON THE CONFLICT OF INTEREST POLICY. A STATEMENT IS SUBMITTED BY EACH BOARD MEMBER.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>ANNUALLY, THE EXECUTIVE COMMITTEE OF THE BOARD REVIEWS CEO COMPENSATION. COMPENSATION IS DETERMINED BY THE EXECUTIVE COMMITTEE AND IS BASED ON COMPARISONS TO OTHER SIMILARLY SIZED GIRL SCOUT COUNCILS, SIMILARLY SIZED AND MISSIONED NOT-FOR-PROFIT ORGANIZATIONS IN THE GREATER BOSTON AREA, AND BALANCED AGAINST BUDGETARY REALITIES AND EXECUTIVE COMPENSATION TRENDS IN THE NOT-FOR-PROFIT SECTOR. CEO COMPENSATION IS APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD. GSEMA, WITH THE ASSISTANCE OF GIRL SCOUTS OF THE UNITED STATES OF AMERICA (GSUSA), HAS ESTABLISHED SALARY GRADES AND BANDS FOR ALL POSITIONS. GSEMA (THROUGH ITS HUMAN RESOURCES DIRECTOR) REVIEWS COMPARABLE INDUSTRY DATA TO DETERMINE COMPENSATION FOR KEY POSITIONS, INCLUDING THE CEO. COMPENSATION FOR OTHER POSITIONS IS BASED ON THESE SALARY GRADES, INTERNAL EQUITY CONSIDERATIONS, AND BUDGETARY CONSIDERATIONS, AND IS DECIDED BY THE CEO AND/OR CHIEF OFFICER FOR THE FUNCTION, AND THE HUMAN RESOURCES DIRECTOR.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS ARE POSTED ON THE WEB SITE. CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	CHANGE IN CARRYING VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST 18,007.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C:	THE PROCESS HAS NOT CHANGED FROM PRIOR YEARS.