

O-163-24

NEIGHBORHOOD DEVELOPMENT FUND **Not-for-Profit Transmittal and Approval Form**

Girl Scouts of Kentuckiana, Inc.
Applicant/Program: Via Colori Festival Benefiting Girl Scouts of Kentuckiana

Applicant Requested Amount: \$10,000

Appropriation Request Amount: \$1000

Executive Summary of Request

Via Colori Festival is a family friendly event held October 19th and 20th at Waterfront Park's Big Four Bridge Lawn. This free event features over 100 artists, live music, a food court, STEM centered activities, bounce houses, and attracts over 20,000 attendees. During the festival, artists create a large scale masterpiece directly onto the sidewalks of Waterfront Park. Via Colori Festival helps support the Girl Scouts of Kentuckiana

Financial Assistance Program which covers membership fees, uniform costs, and more.
Funds are being used for venue rental and fencing.

Is this program/project a fundraiser?

☒ Yes ☐ No

Is this applicant a faith based organization?

☐ Yes ☒ No

Does this application include funding for sub-grantee(s)?

☐ Yes ☒ No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

9
District #

Andrew Owen
Primary Sponsor Signature

\$1000
Amount

Jul 10, 2024
Date

Primary Sponsor Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

N/A

Approved by:

Appropriations Committee Chairman

Date

Final Appropriations Amount: _____

AG

Applicant/Program:
Girl Scouts of Kentuckiana, Inc.
Via Colori Festival Benefiting Girl Scouts of Kentuckiana

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

Applicant/Program:
Girl Scouts of Kentuckiana, Inc.
Via Colori Festival Benefiting Girl Scouts of Kentuckiana

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION	
Legal Name of Applicant Organization Girl Scouts of Kentuckiana, Inc.	
Program Name and Request Amount Via Colori Festival Benefiting Girl Scouts of Kentuckiana / \$10,000	
	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="text" value="Yes"/>
Has prior Metro Funds committed/granted been disclosed?	<input type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="text" value="Yes"/>
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="text" value="N/A"/>
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	<input type="text" value="Yes"/>
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="text" value="Yes"/>
Is the most recent annual audit (if required by organization) included?	<input type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="text" value="Yes"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="text" value="N/A"/>
Are the Articles of Incorporation of the Agency included?	<input type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input type="text" value="Yes"/>
Is the IRS Form 990 included?	<input type="text" value="Yes"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="text" value="N/A"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="text" value="N/A"/>
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="text" value="Yes"/>
Prepared by: Jasmine Presley Date: 7/10/2024	

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:			
(as listed on: http://www.sos.ky.gov/business/records Girl Scouts of Kentuckiana, INC.			
Main Office Street & Mailing Address: 2115 Lexington Rd.; Louisville, KY 40206			
Website: www.gskentuckiana.org			
Applicant Contact:	Dusty Siravo	Title:	Donor Relations & Devel. Mgr
Phone:	270-495-4095	Email:	dsiravo@askentuckiana.org
Financial Contact:	Greg Cardwell-Copenhefer	Title:	Chief Business Officer
Phone:	502-716-7237	Email:	accopenhefer@askentuckiana.org
Organization's Representative who attended NDF Training: <u>Dusty Siravo</u>			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Louisville (Waterfront Park event; GSK Headquarters on Lexington Rd.)		
Council District(s):	9	Zip Code(s):	40206
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Via Colori Festival Benefiting Girl Scouts of Kentuckiana			
Total Request: (\$)	10000	Total Metro Award (this program) in previous year: (\$)	6500
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input checked="" type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

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

Vision: Girl Scouts of Kentuckiana provides the Girl Scout Leadership Experience in relevant, fulfilling and fun ways. We are an organization where differences among people are present, welcomed, and fully engaged. We grow our membership and resources by optimizing volunteers, staff, properties, and technology to ensure we have positive outcomes for girls.

Current Programs:

Today Girl Scouts is the preeminent leadership development organization for girls with a research-proven program that helps them cultivate important skills that they need to take the lead in their own lives. Through the Girl Scout Leadership Experience, Girl Scouts engage in age-appropriate activities that are girl-led, cooperative, and hands-on. Activities in the Girl Scout Leadership Experience focus on four key pillars:

- 1) Life skills encompasses making healthy choices, building better relationships, helping girls succeed in school, and dealing proactively with serious issues such as bullying, body image, and drug abuse.
- 2) STEAM introduces girls to science, technology, engineering, the arts, and math in a way that reinforces their school experiences. Girls do experiments, learn about female scientists, and explore careers in a fun and innovative way that breaks down traditional gender roles.
- 3) Entrepreneurship includes our famous Girl Scout Cookie Program, where girls learn about financial literacy, leadership, business skills, and ethics.
- 4) Outdoor experiences give girls a sense of empowerment as they learn to take on risks and become stewards of the environment.

Girl Scout troops participate in a variety of activities and excursions throughout the year. Whether it's planting a garden or painting a mural, Girl Scouts of all ages choose their group activities, discovering what it means to be a leader who makes a difference in the world.

Girls have the opportunity to go to camp in the summer and other times during the year as well. Our council has 7 camps throughout our region. Activities at camp include archery, canoeing, high ropes, caving, and much more. Girl Scout camp is a wonderful place for girls to grow, explore, challenge themselves through new activities, make friends, develop a love of nature, and create lasting memories.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Board Chair, Sharon Handy	2025
First Vice Chair, Terri Massey	2025
Second Vice Chair, Ria Chandler	2025
Secretary, Simon Keemer	2025
Treasurer, Theresa Batliner	2025
Full board roster attached	
Staff (Executive Officers)	
Maggie Elder	
Greg Cardwell-Copenhefer	
Meredith De Renzo	
Anita Bullitt	
Tonya Schweitzer	

Describe the Board term limit policy:

The directors shall be elected by the delegate assembly for a term of three (3) years, or until the successors are elected, and shall serve as directors for no more than two (2) consecutive terms. The terms of office of at least six (6) of the directors shall begin and expire at the close of each annual meeting. Regardless of the number of consecutive terms any person has served as a director, such person shall be eligible to be a member of the board when serving as an officer of the council or as chair of the board development committee. Officers: Election, Term, Filling Vacancies. The officers listed in Section 1 of this article shall be elected by the delegate assembly for a term of three (3) years, or until their successors are elected. They shall serve for no more than two (2) consecutive terms in any single office. Regardless of the number of consecutive terms any person shall have served in any one or more of these offices other than that of board chair, such person shall be eligible to serve two (2) consecutive terms as board chair.

Three Highest Paid Staff Names	Annual Salary
Maggie Elder	\$ 156,000.00
Greg Cardwell-Copenhefer	\$ 110,000.00
Meredith De Renzo	\$ 109,000.00



Board of Directors

Officers

Board Chair

Sharon Handy

Business and Estate Planning Attorney at Seiler Waterman, LLC

502-645-2286

P.O. Box 582

Jeffersonville, IN 47131

handygsk@gmail.com

Term Ending 2025

1st Vice Chair

Terri Massey

Nurse Practitioner at Norton Children's Hospital

512-445-1925

499 Horton Road

LaGrange, KY 40031

tmassey13@gmail.com

Term Ending 2025

2nd Vice Chair

Ria Chandler

Program Assistant at University of Louisville

502-487-4690

3044 Bardstown Rd

Louisville, KY 40205

riachandler@gmail.com

Term Ending 2025

Treasurer

Theresa Batliner

Partner at MCM CPAs & Advisors

502-552-7299

6500 Watch Hill Rd

Louisville, KY 40228

theresa.batliner@mcmcpa.com

Term Ending 2025

Secretary

Simon Keemer

Assurance Director at Dean Dorton

502-435-0971

4005 W Highway 22

Crestwood, KY 40014

skeemer@deandorton.com

Term Ending 2025

Members at Large

Colleen Abate

Financial Advisor at Somnio Capital Solutions
502-523-2450
804 N Arbor Drive
Louisville, KY 40223
colleenabate@gmail.com

Term Ending 2027

Christina Boyle

Community Volunteer
270-627-2216
PO Box 52
Hickman, KY 42050
cmboyle15@gmail.com

Term Ending 2025

Cynthia Miles Brown

Owner, Signarama Dixie & YESCO
502-802-7100
3503 Nanz Ave
Louisville, KY 40207
cynthiamilesbrown@gmail.com

Term Ending 2025

Gary Dryden

Vice President of Administration & Chief Financial Officer,
Jefferson Community & Technical College
(502) 494-1895
5502 Symington Ct
Louisville, KY 40241
gary.dryden@kctcs.edu

Term Ending 2027

Laura Hatfield

Project Manager of Retail Operations, Shoe Sensation
(502) 931-4761
3007 Mint Julep Ct
Crestwood, KY 40014
laurazhatfield@gmail.com

Term Ending 2026

Lori Kimble

Realtor at Home Realty Inc.
270-315-1468
4008 Kinsington Pl
Owensboro, KY 42301
lbkimble@yahoo.com

Term Ending 2026

Sharon LaRue

Executive Director at Kentucky Foundation for Women
502-494-1494
2509 Bradley
Louisville, KY 40217
sharon@kfw.org

Term Ending 2025

Msgt. Samantha Lucas

Executive Assistant to the Mission Support Commander,
United States Air Force
(502) 640-0290
5903 Noah Ct
Louisville, KY 40258
samantha.r.lucas2@gmail.com

Term Ending 2026

Claydean McCallon

Retired, Community Volunteer
270-293-6803
937 McCallon Mill Rd
Kirksey, KY 42054
pkmccallon@wk.net

Term Ending 2025

Charmaine Powell

Sales Manager at Fischer Homes
502-905-8718
9106 Thelma Ln
Louisville, KY 40220
cpowell1080@outlook.com

Term Ending 2025

Ria Pruiett

Project Manager, Meeting and Event Planning, Humana
(502) 593-4555
514 Drawbrook Cir
New Albany, IN 47150
riapruett@yahoo.com

Term Ending 2027

Danielle Stallard

Director of Human Resources, LG&E and KU Energy, a PPL Company
(502) 471-9640
2310 Clemons Way
Fisherville, KY 40023
danielle.stallard21@gmail.com

Term Ending 2027

Wendi Tatum

IT Strategy Lead Analyst, Builders First Source
(812) 987-1752
1607 Tall Oaks Dr
Jeffersonville, IN 47130
wenditatum@yahoo.com

Term Ending 2026

Lisa Thompson

Chief Impact Officer, Louisville Urban League
502-396-5111
4215 E Canton South Boston Rd
Salem, IN 47167
lthompson@lul.org

Term Ending 2025

Berard Tomassetti
Retired, Community Volunteer
502-235-9026
549 Kidwell Pike
Pendleton, KY 40055
btomassetti99@gmail.com

Term Ending 2026

Kellie Watson
Equity and Compliance Officer at Metropolitan Sewer District
502-640-0563
3922 St. Edwards Drive
Louisville, KY 40299
kellie.watson@louisvillemsd.org

Term Ending 2027

Dr. Aimee Green Webb
Retiree, Community Volunteer
502-396-6274
4405 Mansfield Estates Drive
Louisville, KY 40299
aimeegreenphd@gmail.com

Term Ending 2027

Daryl Willams
Executive Director Global Specialty Products, GE Appliances, Haier
(502) 741-5947
3512 Hedgewick Pl
Louisville, KY 40245
dwillia0@icloud.com

Term Ending 2027

Key Staff

Chief Executive Officer
Maggie Elder
502-716-7222
melder@gskentuckiana.org

Board Relations
Paul Chepa
Executive Assistant
502-413-2859
pchepa@gskentuckiana.org

Anita Bullitt, Chief People Officer
Meredith De Renzo, Chief Operating Officer
Tonya Schweitzer, Chief Development Officer

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

A unique, family-friendly event, Via Colori will be held October 19th and 20th at Waterfront Park's Big Four Bridge Lawn. This festival has drawn tens of thousands since it came to Kentucky 17 years ago, and 2024 will be Girl Scouts of Kentuckiana's fourth year as the event's host and beneficiary.

Over 100 artists participate in Via Colori, and we have over 20,000 attendees. Via Colori is a free event for the community, and everyone is welcome to attend and enjoy all the festival has to offer. It brings artists from around the region and allows attendees to create art as well. Even visitors as young as five can have their own painting spot. Artists create an artistic masterpiece on a large scale directly on the sidewalks of Waterfront Park. This free event also offers live music, a food court, STEM-centered activities, costumed characters, bounce houses, and of course, street art.

Your sponsorship will not only allow us to successfully host this event, but it will benefit every Girl Scout in our council by providing needed resources, programs, and support.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

Venue Rental (Waterfront Park): \$6,600
Event Fencing (partial funding): \$3,400

The venue rental also includes an upfront cost for a security deposit of \$1,000, making the invoice total \$7,600, and we expect the \$1,000 deposit to be returned after the event.

The fencing will be utilized to protect the artwork and festival items overnight and will be opened during the festival hours. This event is still open and free to the public.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

A major area of need and growth that this event helps support is Girl Scouts of Kentuckiana's Financial Assistance Program. As we create new troops in lower-income areas in order to provide the Girl Scout experience to girls who may not otherwise have the opportunity to join a troop, the need for financial aid has grown. Financial aid can help cover the costs of membership fees, uniform costs, troop excursions, and even camp scholarships. This program is critical to our mission of building girls of courage, confidence, and character who make the world a better place - for ALL girls.

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

- ☒ The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

We will be paying for the venue rental and fencing costs after our application date and possibly before the approval date.

- ☐ Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

Via Colori is one of our most anticipated events of the year, and it is central to our Girl Scout mission. Connecting girls with new experiences, including arts experiences, is extremely important. Participants create lasting memories with their troops and/or families and leave with new knowledge and outlooks, excited to come back again next year. The benefits of exposing children to a variety of arts cannot be overstated. Creative activities are important building blocks of child development at all different stages, impacting motor skills, language development, academic performance, and cultural awareness. With this event being free for the community, cost is not a barrier for families.

Girl Scouts of Kentuckiana evaluates the success of our events, including Via Colori, through metrics such as the number of attendees, number of participating artists, and total revenue. We also gather feedback from attendees, participants, and supporters, including the artists and other organizations involved. Additionally, the advantages of participating in Girl Scouts are numerous. According to the Girl Scouts Impact Study published by the Girl Scouts Research Institute, Girl Scouting has a strong, positive impact on girls, helping them develop into citizens who are responsible, caring, and engaged - and prepared for a lifetime of leadership.

Via Colori helps support our Financial Assistance Program for girls who need help with costs associated with membership, troop excursions, and camp scholarships. One in three girls is in need of financial aid, and last year, Girl Scouts of Kentuckiana provided \$226,404 in assistance. This program is so important in order to ensure Girl Scouts is available to ALL girls. Proceeds from Via Colori are expected to benefit over 1,000 Girl Scouts through this program.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

Girl Scouts is a unique organization, but maintaining collaborative relationships with fellow organizations and schools is key to success. Organizations such as Family Scholar House, JCPS and other school districts, Housing Authorities, Boys & Girls Clubs, Urban Leagues, Girls Inc., and many more public and private entities help to deliver the Girl Scout experience across the region. These partners help through programming, site services, recruitment, and volunteer support.

Other local nonprofits and groups are invited to participate in Via Colori. We will be extending invitations to CASA of the River Region and other Metro-based art-focused nonprofits this year, as well as animal rescue groups. Additionally, Jefferson County Clerk's office is attending. School of Rock Louisville and Maxwell's House of Music youth bands perform at the festival as well, and attendees can enjoy a variety of musical styles. Via Colori is truly a community event where everyone is welcome.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits			0
B: Rent/Utilities			0
C: Office Supplies			0
D: Telephone			0
E: In-town Travel			0
F: Client Assistance (See Detailed List on Page 8)			0
G: Professional Service Contracts			0
H: Program Materials			0
I: Community Events & Festivals (See Detailed List on Page 8)	10000	\$ 30,382.00	\$ 40,382.00
J: Machinery & Equipment			0
K: Capital Project			0
L: Other Expenses (See Detailed List on Page 8)			0
*TOTAL PROGRAM/PROJECT FUNDS	10000	\$ 30,382.00	\$ 40,382.00
% of Program Budget	24.76%	75.24%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	\$ 29,382.00
Fees Collected from Program Participants	
Other (please specify) Expected Waterfront Park security deposit refund	\$ 1,000.00
Total Revenue for Columns 2 Expenses **	\$ 30,382.00

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Waterfront Park Venue Rental	\$ 6,600.00	\$ 1,000.00	\$ 7,600.00
Golf Carts		1800	1800
Sanitation		3000	3000
Power Washing		600	600
Security		2500	2500
Tents/Tables		4500	4500
Bike Racks		350	350
EMS		650	650
Fencing	\$ 3,400.00	\$ 1,582.00	\$ 4,982.00
Marketing (print, digital, website)		1450	1450
Chalk		2500	2500
Artist Gift		1500	1500
Volunteer Support (lunch, snacks, drinks, Via patch)		2400	2400
STEM Activities		2500	2500
Misc. Supplies for Activities		550	550
Permit		500	500
Rick Compton		3000	3000
Total	\$ 10,000.00	\$ 30,382.00	\$ 40,382.00

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
194 Volunteers for a total of 2,518 hours	84328	\$33.49/hour (2024 Independent Sector value)
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>	84328	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: 01/01/2024

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO ☒ YES ☐

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.


Standard Certifications

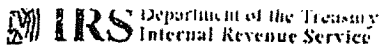
1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	6/14/2024
Legal Signatory: (please print):	Dusty Siravo	Title:	Donor Relat./Dev. Mgr.
Phone:	2704954095	Extension:	
Email:	dsiravo@gskentuckiana.org		



P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248667579
Nov. 24, 2009 LTR 4168C E0
61-0444698 000000 00
00018715
BODC: TE

GIRL SCOUTS OF KENTUCKIANA INC
PO BOX 32335
LOUISVILLE KY 40232-2335

2

Employer Identification Number: 61-0444698
Person to Contact: Mr. Gerding
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 13, 2009, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in April 1965.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

0248667579
Nov. 24, 2009 LTR 4168C E0
61-0444698 000000 00
00018716

GIRL SCOUTS OF KENTUCKIANA INC
PO BOX 32335
LOUISVILLE KY 40232-2335

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Girl Scouts of Kentuckiana 2024 Agency Budget

Revenue

Contributions	411,341
Cookie Sales	5,234,096
Product Sales	109,856
Service Fees	86,544
Grants	114,000
Camp Fees	196,000
Program Fees	88,200
Sale of Materials	129,897
Investments	172,000
Lease	214,901
Misc.	0
TOTAL Revenue	6,756,835

Expense

Salaries and Benefits	4,014,233
GSUSA Defined Benefit Plan	424,764
Professional/Program Fees	237,267
Supplies	101,158
Telephone/Internet	101,113
Postage/Shipping	46,550
Occupancy	475,208
Maintenance/Equipment Rental	32,550
Printing/Publications/Web	241,385
Travel	161,719
Trainings/Meetings	111,360
Financial Assistance	226,794
Dues	5,444
Interest	106,000
Insurance	182,942
Misc.	194,320
TOTAL Expenses	6,662,807

Operational Net 94,028

Girl Scouts of Kentuckiana
Statement of Activities
As Of APR 30, 2024
For All Departments

	MONTH				YEAR-TO-DATE			
	Budget	Actual	Variance	Last Year	Budget	Actual	Variance	Last Year
Public Support and Revenue								
Contributions	\$40,000	\$16,244	(\$23,756)	\$38,521	\$75,000	\$47,240	(\$27,760)	\$78,906
Cookie Sales	\$4,962,044	\$4,718,259	(\$243,785)	\$0	\$4,962,044	\$4,718,259	(\$243,785)	(\$80)
Product Sales	\$0	\$0	\$0	(\$4)	\$0	(\$250)	(\$250)	(\$8)
Service Fee	\$1,080	\$1,546	\$466	\$1,229	\$64,665	\$58,754	(\$5,911)	\$60,917
Grants	\$25,000	\$37,340	\$12,340	\$1,050	\$40,000	\$132,168	\$92,168	\$4,273
Camp Fees	\$4,015	\$1,840	(\$2,175)	\$3,515	\$6,655	\$10,380	\$3,725	\$10,632
Program Fees	\$4,150	\$4,915	\$765	\$3,542	\$11,300	\$13,132	\$1,832	\$10,946
Girl Scout Shop	\$8,000	\$9,142	\$1,142	\$645	\$28,216	\$31,807	\$3,591	(\$1,460)
Investment Income	\$1,667	(\$102,443)	(\$104,110)	\$30,670	\$6,667	\$104,848	\$98,182	\$141,244
Endowment Income	\$0	\$5,924	\$5,924	\$0	\$90,000	\$106,079	\$16,079	\$98,755
Lease Income	\$17,726	\$17,851	\$125	\$17,487	\$70,978	\$71,405	\$427	\$69,647
Miscellaneous Income	\$1,000	\$0	(\$1,000)	\$0	\$4,000	\$13,516	\$9,516	\$15,039
Total Public Support & I	\$5,064,682	\$4,710,618	(\$354,063)	\$96,654	\$5,359,525	\$5,307,338	(\$52,187)	\$488,811
Expenses								
Salaries and Benefits	\$315,463	\$346,985	(\$31,522)	\$288,113	\$1,255,860	\$1,259,062	(\$3,202)	\$1,140,582
Professional Fees/Outside	\$11,145	\$27,435	(\$16,290)	\$11,671	\$84,015	\$88,811	(\$4,796)	\$69,187
Supplies	\$5,447	\$4,906	\$541	\$5,367	\$18,116	\$13,847	\$4,269	\$15,116
Telephone	\$7,530	\$6,997	\$533	\$11,817	\$34,020	\$28,178	\$5,842	\$32,271
Postage/Shipping	\$2,714	\$1,882	\$832	\$1,275	\$15,392	\$6,750	\$8,642	\$8,780
Occupancy	\$30,273	\$27,359	\$2,914	\$24,885	\$122,247	\$144,308	(\$22,061)	\$118,859
Maintenance/Rental of Equ	\$3,461	\$4,434	(\$972)	\$2,163	\$34,274	\$34,874	(\$600)	\$13,048
Printing, Web, IT	\$21,106	\$12,523	\$8,583	\$16,112	\$78,072	\$61,456	\$16,616	\$84,542
Travel	\$15,169	\$13,586	\$1,583	\$14,997	\$54,378	\$46,725	\$7,652	\$56,699
Training, Meetings	\$13,447	\$18,922	(\$5,476)	\$11,368	\$48,120	\$46,903	\$1,217	\$30,391
Financial Assistance	\$29,617	\$26,367	\$3,250	\$31,546	\$63,568	\$39,736	\$23,832	\$55,765
Organization Dues	\$75	\$75	\$0	\$525	\$2,500	\$1,189	\$1,311	\$3,586
Int Exp Short or Long Term	\$7,720	\$10,884	(\$3,164)	\$7,718	\$38,380	\$33,532	\$4,848	\$30,123
Insurance	\$15,826	\$15,923	(\$97)	\$14,651	\$63,307	\$65,137	(\$1,830)	\$56,597
Recruitment, Rewards, Fee	\$10,923	\$39,880	(\$28,957)	\$3,584	\$58,842	\$73,466	(\$14,624)	\$71,585
Depreciation	\$27,667	\$29,273	(\$1,606)	\$26,950	\$110,667	\$117,110	(\$6,444)	\$107,658
Total Expenses	\$517,583	\$587,429	(\$69,846)	\$472,740	\$2,081,758	\$2,061,086	\$20,672	\$1,894,789
Excess Revenue Over I	\$4,547,099	\$4,123,189	(\$423,910)	(\$376,087)	\$3,277,766	\$3,246,252	(\$31,514)	(\$1,405,978)
Capital Expense	\$0	\$13,991	(\$13,991)	\$54,682	\$0	\$78,878	(\$78,878)	\$87,449

Girl Scouts of Kentuckiana
Statement of Financial Position
As Of APR 30, 2024
For All Departments

	Current Year	Previous Year	Change	Percent Incr(Decr)
ASSETS				
CURRENT ASSETS				
Cash	\$4,139,623	\$705,057	\$3,434,565	587
Money Markets	\$78,717	\$54,226	\$24,491	145
Cash Clearing	(\$5)	\$305	(\$310)	(2)
Promise To Give Receivable	\$413,113	\$281,869	\$131,244	147
Accounts Receivable	\$664,881	(\$886,321)	\$1,551,202	(75)
Prepaid Expenses	\$83,194	\$1,594,437	(\$1,511,243)	5
Inventory	\$168,374	\$154,030	\$14,344	109
Total Current Assets	\$5,547,895	\$1,903,603	\$3,644,293	291
OTHER ASSETS				
Operating Reserves	\$1,842,757	\$1,395,561	\$447,196	132
Long Term Reserves	\$2,676,623	\$2,369,401	\$307,222	113
Donor Restricted Funds	\$1,349,418	\$1,238,607	\$110,811	109
Endowment Fund	\$2,079,943	\$1,839,501	\$240,443	113
Beneficial Interest - Jacobs	\$1,798,737	\$1,612,862	\$185,875	112
Beneficial Interest - Houchens	\$275,989	\$254,589	\$21,400	108
Other Beneficial Interests	\$514,352	\$476,573	\$37,779	108
Total Other Assets	\$10,537,818	\$9,187,093	\$1,350,725	115
LAND, BLDGS. & EQUIP.				
Land, Bldgs. & Equipment	\$16,686,126	\$16,553,097	\$133,029	101
Less Accum Depr.	(\$8,847,373)	(\$8,617,923)	(\$229,450)	103
Net Land, Bldg & Equipment	\$7,838,753	\$7,935,174	(\$96,421)	99
Total Assets	\$23,924,466	\$19,025,870	\$4,898,597	126

Girl Scouts of Kentuckiana
Statement of Financial Position
As Of APR 30, 2024
For All Departments

	Current Year	Previous Year	Change	Percent Incr(Decr)
LIABILITIES & NET ASSETS				
LIABILITIES				
Accounts Payable	\$609,324	\$120,306	\$489,018	506
Payroll Withholdings	(\$3,625)	\$8,386	(\$12,011)	(43)
Accrued Expenses	\$282,127	\$242,597	\$39,530	116
Deferred Income	\$572,191	\$321,796	\$250,395	178
Custodial Funds	\$42,405	\$44,503	(\$2,098)	95
Security Dep/Lease Liability/LOC	\$65,668	\$1,052,005	(\$986,337)	6
Total Current Liabilities	\$1,568,091	\$1,789,594	(\$221,503)	88
Long Term Debt	\$2,795,945	\$2,795,945	\$0	100
Total Liabilities	\$4,364,035	\$4,585,539	(\$221,503)	95
NET ASSETS				
Unrestricted	\$9,850,494	\$10,047,338	(\$196,844)	98
Board Designated (Unrestricted)	\$359,976	\$359,976	\$0	100
Net Profit / (Loss)	\$3,167,374	(\$1,493,428)	\$4,660,802	(212)
Total Unrestricted	\$13,377,844	\$8,913,886	\$4,463,958	150
Temporarily Restricted	\$2,543,448	\$2,137,018	\$406,430	119
Permanently Restricted	\$3,639,139	\$3,389,427	\$249,712	107
Total Net Assets	\$6,182,587	\$5,526,445	\$656,142	112
Total Liabilities & Net Assets	\$23,924,466	\$19,025,870	\$4,898,597	126



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074

Notice	CP211A
Tax period	December 31, 2023
Notice date	May 27, 2024
Employer ID number	61-0444698
To contact us	Phone 877-829-5500
Page 1 of 1	

235988.585142.150546.16903 1 AB 0.547 372



GIRL SCOUTS OF KENTUCKIANA INC
2115 LEXINGTON RD
LOUISVILLE KY 40206-2816



235988

Important information about your December 31, 2023, Form 990T

We approved your Form 8868, Application for Automatic Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your December 31, 2023, Form 990T, Exempt Organization Business Income Tax Return. Your new due date is November 15, 2024.

What you need to do

File your December 31, 2023, Form 990T by November 15, 2024, electronically. The IRS will not accept Form 990T filed on paper for tax years ending on or after July 31, 2020.

You may use software offered by visiting [IRS.gov/eomefproviders](https://www.irs.gov/eomefproviders).

Additional information

- Visit [IRS.gov/cp211a](https://www.irs.gov/cp211a).
- Go to [IRS.gov/charities](https://www.irs.gov/charities) or call 877-829-5500 to learn more about electronic filing requirements.
- Keep this notice for your records.

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.

A For the 2022 calendar year, or tax year beginning , **and ending** _____

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

C Name of organization
Girl Scouts of Kentuckiana, Inc.

D Employer identification number
61-0444698

E Telephone number
502-636-0900

F Name and address of principal officer:
Maggie Elder
2115 Lexington Road
Louisville KY 40206

G Gross receipts **9,259,076**

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.

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

J Website: **WWW.gskentuckiana.org**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **1932** **M State of legal domicile:** **KY**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> 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	26
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	26
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	110
	6 Total number of volunteers (estimate if necessary)	6	5000
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	43,196
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	10,309	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,048,807	1,682,745
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	265,654	297,505
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	428,815	22,351
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,404,082	4,388,452
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,147,358	6,391,053
	14 Benefits paid to or for members (Part IX, column (A), line 4)	108,155	157,264
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	3,245,631	3,559,209
	b Total fundraising expenses (Part IX, column (D), line 25)		0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	247,177	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,695,290	1,988,561
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	5,049,076	5,705,034
	20 Total assets (Part X, line 16)	1,098,282	686,019
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	20,566,155	19,218,728
		3,703,550	3,221,162
		16,862,605	15,997,566

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 **Maggie Elder** **CEO** Date _____

Paid Preparer Use Only Print/Type preparer's name **Myron D. Fisher** Preparer's signature **Myron D. Fisher** Date _____ Check ☐ if self-employed PTIN **P00078455**

Firm's name **Baldwin CPAs, PLLC** Firm's EIN **20-1416603**

Firm's address **713 W Main St** **Richmond, KY 40475-1351** Phone no. **859-626-9040**

May the IRS discuss this return with the preparer shown above? See instructions. ☐ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

Girl Scouting is the premier leadership organization for girls. In Girl Scouting, the girls learn to discover, connect and take action, in cooperation with dedicated volunteers and staff.

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 \$ 4,705,693 including grants of \$ 157,264) (Revenue \$ 4,324,043)
 Across a 64-county area that includes the western half of Kentucky and part of southern Indiana, the council served more than 8,000 girl members ages 5-17 and 5,000 adult members. Our program priorities challenge girls to Discover, Connect and Take Action in their communities and in their lives. In 2022 our accomplishments can be measured by the successes of our girls. GSK was home to 14 Gold Award Girl Scouts, 43 Silver Award Girl Scouts, and sellers of 1.44 million boxes of cookies. The Council had record high girl retention in 2021 (for the second year in a row) and came close to record high in 2022, indicative of girl and leader satisfaction with our hundreds of programs and leadership opportunities.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
 N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
 N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 4,705,693

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	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>

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? If "Yes," complete Schedule I, Parts I and III	<input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule J	<input checked="" type="checkbox"/>	
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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule L, Part II		<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule L, Part III		<input checked="" type="checkbox"/>
28 Was the organization a party to a business transaction with one of the following parties (see the 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? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<input checked="" type="checkbox"/>	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<input checked="" type="checkbox"/>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule R, Part I	<input checked="" type="checkbox"/>	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		<input checked="" type="checkbox"/>
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule R, Part VI		<input checked="" type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	<input checked="" type="checkbox"/>	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	12
b Enter the number of Forms W-2G included on 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	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	110			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		X		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X	
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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

	1a	26	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		26		
b Enter the number of voting members included on line 1a, above, who are independent	1b	26		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6 Did the organization have members or stockholders?		6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		8a	X	
b Each committee with authority to act on behalf of the governing body?		8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b X	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c X	
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14 X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a X	
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b	X
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **KY, IN**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☒ Other (explain on Schedule O)
- 19** Describe on 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
Greg Cardwell-Copenhaver
Louisville
2115 Lexington Road
KY 40206
502-636-0900

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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			
(1)Maggie Elder	40.00									
CEO	0.00			X				141,883	0	9,438
(2)John Gregory Cardwell-Copenhaver	40.00									
CBO	0.00			X				100,729	0	3,281
(3)Meredith De Renzon	40.00									
COO	0.00			X				84,708	0	7,382
(4)Colleen Abate	2.00									
Member at Large	0.00	X						0	0	0
(5)Alyse Adkins	2.00									
Member at Large	0.00	X						0	0	0
(6)Campbell Baete	2.00									
Girl Board - Exofficio	0.00	X						0	0	0
(7)Theresa Batliner	2.00									
Treasurer	0.00	X		X				0	0	0
(8)Christina Boyle	2.00									
Member at Large	0.00	X						0	0	0
(9)Cynthia Miles Brown	2.00									
Member at Large	0.00	X						0	0	0
(10)Ria Chandler	2.00									
Second Vice-Chair	0.00	X		X				0	0	0
(11)Dwayne Compton	2.00									
Member at Large	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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			
(12) Sharon Handy	2.00									
Chair	0.00	X		X				0	0	0
(13) Simon Keemer	2.00									
Secretary	0.00	X		X				0	0	0
(14) Lori Kimble	2.00									
Member at Large	0.00	X						0	0	0
(15) Sharon LaRue	2.00									
Member at Large	0.00	X						0	0	0
(16) Terri Massey	2.00									
First Vice-Chair	0.00	X		X				0	0	0
(17) Claydean McCallon	2.00									
Member at Large	0.00	X						0	0	0
(18) Shannon Montgomery	2.00									
Member at Large	0.00	X						0	0	0
(19) Janessa Moran	2.00									
Member at Large	0.00	X						0	0	0
1b Subtotal								327,320		20,101
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								327,320		20,101
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2										

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	5,251			
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	561,200			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,116,294			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 165,000			
	h	Total. Add lines 1a-1f		1,682,745			
Program Service Revenue				Business Code			
	2a	Camping and program fees	900099	222,111	222,111		
	b	Membership fees	900099	75,394	75,394		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		297,505			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		22,351			22,351
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	192,446			
	b	Less: rental expenses		101,250			
	c	Rental inc. or (loss)		91,196			
	d	Net rental income or (loss)		91,196		43,196	48,000
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
	b	Less: cost or other basis and sales exps.					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		72,786			
	b	Less: direct expenses		29,521			
	c	Net income or (loss) from fundraising events		43,265			43,265
	9a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances		6,911,119			
b	Less: cost of goods sold		2,737,252				
c	Net income or (loss) from sales of inventory		4,173,867	4,173,867			
Miscellaneous Revenue				Business Code			
	11a	Misc.	900099	80,124	80,124		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		80,124			
12	Total revenue. See instructions		6,391,053	4,551,496	43,196	113,616	

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	157,264	157,264		
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	327,321	258,680	52,141	16,500
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	2,348,770	1,856,223	374,147	118,400
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	464,053	366,740	73,921	23,392
9 Other employee benefits	204,594	161,690	32,591	10,313
10 Payroll taxes	214,471	169,496	34,164	10,811
11 Fees for services (nonemployees):				
a Management				
b Legal	5,582		5,582	
c Accounting	25,300		25,300	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	29,323	15,034	14,112	177
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	219,951	200,967		18,984
12 Advertising and promotion				
13 Office expenses	193,922	163,283	22,059	8,580
14 Information technology				
15 Royalties				
16 Occupancy	386,466	371,478	13,805	1,183
17 Travel	136,393	121,977	7,325	7,091
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	92,084	66,632	22,819	2,633
20 Interest	72,270	63,549	8,032	689
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	290,747	272,928	16,412	1,407
23 Insurance	145,291	118,412	18,161	8,718
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Printing, Internet, Techn	230,513	202,455	14,378	13,680
b Recruitment	100,510	98,618	1,892	
c Equipment rental & maint.	32,254	26,287	4,032	1,935
d Miscellaneous	27,955	13,980	11,291	2,684
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,705,034	4,705,693	752,164	247,177
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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	434,272	2	508,868
	3 Pledges and grants receivable, net	1,165,486	3	1,443,217
	4 Accounts receivable, net	32,795	4	61,305
	5 Loans and other receivables from 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	99,397	8	154,030
	9 Prepaid expenses and deferred charges	45,094	9	71,683
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16,515,614		
	b Less: accumulated depreciation	10b 8,510,265	8,006,893	10c 8,005,349
	11 Investments—publicly traded securities	10,782,218	11	8,938,614
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	35,662
16 Total assets. Add lines 1 through 15 (must equal line 33)	20,566,155	16	19,218,728	
Liabilities	17 Accounts payable and accrued expenses	185,863	17	258,597
	18 Grants payable		18	
	19 Deferred revenue	108,319	19	84,941
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	45,370	21	31,168
	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	3,357,145	23	2,795,945
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	6,853	25	50,511
	26 Total liabilities. Add lines 17 through 25	3,703,550	26	3,221,162
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	10,626,641	27	10,585,188
	28 Net assets with donor restrictions	6,235,964	28	5,412,378
	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	16,862,605	32	15,997,566
33 Total liabilities and net assets/fund balances	20,566,155	33	19,218,728	

Part XI Reconciliation of Net AssetsCheck 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	6,391,053
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,705,034
3	Revenue less expenses. Subtract line 2 from line 1	3	686,019
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16,862,605
5	Net unrealized gains (losses) on investments	5	-1,104,891
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 on Schedule O)	9	-446,167
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	15,997,566

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
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 on Schedule O and describe any steps taken to undergo such audits		

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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			
(20) Lisa Pigman	2.00									
BDC Chair -Exofficio	0.00	X						0	0	0
(21) Paw Po	2.00									
Girl Board - Exofficio	0.00	X						0	0	0
(22) Charmaine Powell	2.00									
Member at Large	0.00	X						0	0	0
(23) Tori Powell	2.00									
Member at Large	0.00	X						0	0	0
(24) Alicia Sells	2.00									
Member at Large	0.00	X						0	0	0
(25) Marty Terhune	2.00									
Member at Large	0.00	X						0	0	0
(26) Lisa Thompson	2.00									
Member at Large	0.00	X						0	0	0
(27) Berard Tomassetti	2.00									
Member at Large	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Yes No

3

4

5

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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

2022

**Open to Public
Inspection**

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

61-0444698

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).)
- 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 **section 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 on 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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2022

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 fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	233,025	376,526	459,434	2,048,807	1,682,745	4,800,537
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	233,025	376,526	459,434	2,048,807	1,682,745	4,800,537
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)						541,038
6 Public support. Subtract line 5 from line 4						4,259,499

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	233,025	376,526	459,434	2,048,807	1,682,745	4,800,537
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	427,484	283,283	367,485	476,815	22,351	1,577,418
9 Net income from unrelated business activities, whether or not the business is regularly carried on	23,597	24,360	24,198	24,606	53,574	150,335
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	16,169	12,241		65,876	80,124	174,410
11 Total support. Add lines 7 through 10						6,702,700
12 Gross receipts from related activities, etc. (see instructions)					12	34,868,003
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 2022 (line 6, column (f) divided by line 11, column (f))	14	63.55 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	52.92 %
16a 33 1/3% support test—2022. 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 checked="" type="checkbox"/>	
b 33 1/3% support test—2021. 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—2022. 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—2021. 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2022. 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 <input type="checkbox"/>		
b 33 1/3% support tests—2021. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).		
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? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
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)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

- 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 on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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? 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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)? 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described on 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? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

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** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental 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? 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.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.

	Yes	No
2a		
2b		

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? If "Yes" or "No," provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
3a		
3b		

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):		
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 0.85 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 (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

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.)

Part II, Line 10 - Other Income Detail

Miscellaneous Income	\$	174,410
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**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number

Girl Scouts of Kentuckiana, Inc.

61-0444698

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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.	
a Total number of conservation easements	Held at the End of the Tax Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	2d
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 make significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **d** ☐ Loan or exchange program
b ☐ Scholarly research **e** ☐ Other
c ☐ Preservation for future generations

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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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 on 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	5,804,377	5,179,377	4,765,411	4,122,982	4,526,781
b Contributions	13,466	32,189		3,285	10,543
c Net investment earnings, gains, and losses	-1,028,947	708,191	575,488	826,437	-250,353
d Grants or scholarships					
e Other expenditures for facilities and programs	-50,000	-115,380	-161,522	-187,293	-163,989
f Administrative expenses					
g End of year balance	4,738,896	5,804,377	5,179,377	4,765,411	4,122,982

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 68.00 %

c Term endowment 32.00 %

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:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3a(ii)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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		2,178,352		2,178,352
b Buildings		13,113,916	7,550,685	5,563,231
c Leasehold improvements				
d Equipment		1,223,346	959,580	263,766
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,005,349

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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)		
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)	
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.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	Lease Liability	35,662
(3)	Security deposit	14,849
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		50,511

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XII.

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	4,941,245
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-1,104,891
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-446,167
e	Add lines 2a through 2d	2e	-1,551,058
3	Subtract line 2e from line 1	3	6,492,303
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	
b	Other (Describe in Part XIII.)	4b	-101,250
c	Add lines 4a and 4b	4c	-101,250
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,391,053

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	5,806,284
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	101,250
e	Add lines 2a through 2d	2e	101,250
3	Subtract line 2e from line 1	3	5,705,034
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,705,034

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.

Part IV, Line 1b - Explanation for Unreported Contributions or Assets

Collect membership dues and remit them to the national organization, Girl Scouts USA.

Part IV, Line 2b - Escrow Liability Arrangement Explanation

Collect membership dues and remit them to the national organization, Girl Scouts USA.

Part V, Line 4 - Intended Uses for Endowment Funds

To provide general operating support to the organization's various programs that build courage, confidence and character in our members.

Part XIII Supplemental Information (continued)**Part X - FIN 48 Footnote**

The Council is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Council's tax-exempt purposes could be subject to taxation as unrelated business income. The Council qualified for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). IRC Section 513(a) defines an unrelated trade or business of an exempt organization as any trade or business which is not substantially related to the exercise or performance of its trade or business. Unrelated business income arises from rental income earned by the Council. Income tax expense on unrelated business income totaled \$5,176 and \$5,131 for the years ended December 31, 2022 and 2021, respectively, for the prior year tax liabilities.

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC Topic 740 would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statements of activities or accrued in the statements of financial position.

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

Change in value of perpetual trusts	\$ -446,167
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Part XI, Line 4b - Revenue Amounts Included on Return - Other

Rental expenses	\$ -101,250
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Part XII, Line 2d - Expense Amounts Included in Financials - Other

Rental expense	\$ 101,250
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SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2022

Open to Public
Inspection

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

61-0444698

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?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Yes ☐ No ☒

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.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash 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)								

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

DAA

Schedule I (Form 990) (2022)

ARTICLES OF INCORPORATION OF GIRL SCOUTS OF KENTUCKIANA, INC.

Article II of the corporation's Articles of Incorporation are hereby amended. The text of the amended article is as set forth below. The amendment was adopted by a 2/3 vote of the members present and voting at a duly called meeting thereof, at which a quorum was present, held on April 8, 2006.

Article I -Name and Duration

1. Effective as of the filing of these articles with the Kentucky Secretary of State; the name of the corporation ("Council") shall be Girl Scouts of Kentuckiana, Inc.
2. The existence of the Council shall be perpetual.

Article II- Purpose

The specific and primary purpose for which this Council is formed is to offer girls residing within its jurisdiction an opportunity to participate in the Girl Scout program, in accordance with the purpose of the Girl Scout movement in the United States of America, which is to build girls of courage, confidence and character, who make the world a better place, and to that end to develop, manage, and maintain Girl Scouting throughout the area of its jurisdiction, in such manner and subject to such limitations as prescribed by the Constitution, bylaws; and policies of Girl Scouts of the United States of America, and by the terms of the charter granted to this Council by Girl Scouts of the United States of America.

The purpose for which the Council is formed is exclusively charitable and educational as contemplated by Section 501 (c)(3) of the Internal Revenue Code of 1986 as amended from time to time (the "Code"). Any references herein to any provision of such Code shall be deemed to mean such provision as now or hereafter existing, amended, supplemented, or superseded, as the case may be.

Article III - Powers

The powers of the Council shall include the powers:

1. To collect, receive, borrow and hold money and to acquire property, real and personal, as may be reasonably necessary for the carrying out of the purposes of the Council, and to distribute funds held or raised by it, in accordance with the provisions of the By-laws of the Council as adopted from time to time.
2. To hire, lease, buy, inherit, or otherwise acquire and hold land, buildings, equipment, or other real or personal property; to build, construct, operate, and manage the said property; and to rent, lease, mortgage, or sell all or part of such real or personal property acquired by said Council.
3. To do, perform, and supervise any and all things in furtherance of the general purpose herein before expressed and not inconsistent with the laws of the Commonwealth of Kentucky upon Councils formed under the laws pursuant to, and under which, this Council is formed, as such laws are now in effect and may at any time hereafter be enacted or amended.

4. The foregoing enumeration of powers shall not be construed as a limitation of powers, and the Council shall have every right and power, which is or could be acquired by or granted to a not-for-profit Council organized under the laws of the Commonwealth of Kentucky.
5. The above-mentioned powers of the Council shall be carried out so as to serve the members within its jurisdiction. Its jurisdiction shall be the same as that defined in its charter granted by the Girl Scouts of the U.S.A.

Article IV - Principal Office

The mailing address of the principal office of the Council shall be P. O. Box 32335, Louisville, Kentucky 40232-2335, or such other place as determined by the board of directors which determination shall be communicated by a notice signed by the president or executive director of the Council and properly filed with the Secretary of State of Kentucky.

Article V - Registered Office and Agent

The registered office of the Council shall be 2115 Lexington Road, Louisville, Kentucky 40206, or such other place as determined by the board of directors which determination shall be communicated by its notice signed by the president or executive director of the Council and properly filed with the Secretary of State of Kentucky. The registered agent shall be Lynda Alexander, a resident of the Commonwealth of Kentucky whose business office is the registered office of the Council or such other person or Council or limited liability company, as determined by the board of directors which determination shall be communicated by a notice signed by the president or executive director of the Council and properly filed with the Secretary of State Kentucky.

Article VI - Directors and Members

The Council shall have such directors and members and they shall have such meetings at such places, times and upon such notice as provided in the bylaws of the Council, or if no such provision is made in such bylaws, then as provided by KRS 273.010 et seq., as amended from time to time.

Article VII - Assets and Earnings

None of the assets or earnings of the Council shall be paid or accrued for the benefit of its members, directors, officers, or employees, or any other individual, whether before, upon or after dissolution or liquidation, except as reasonable compensation for services rendered, property transferred, or as reimbursement for expenses incurred in conducting the affairs of the Council.

Article VIII - Dissolution

In the event of the dissolution or liquidation of the Council, after all liabilities and obligations of the Council have been paid, satisfied or discharged, or adequate provision made thereof, all remaining property and assets of the Council shall be distributed, conveyed, assigned or transferred to organizations which are chartered or licensed by Girl Scouts of the U.S.A., are organized and operated exclusively for educational or charitable purposes as

contemplated by Section 501(c)(3) of the Internal Revenue Code, or such remaining assets shall be placed in trust with Girl Scouts of the U.S.A. for the benefit of Girl Scouting pending the inclusion of the jurisdiction of the Council in the jurisdiction of another Girl Scout council.

Article IX – Indemnification of Directors and Officers

Every past, present and future director and officer of this Council, and their respective heirs, executors, administrators, and estates, shall be indemnified by this Council against all costs, expenses and amounts of liability therefor, including counsel fees, reasonably incurred by or imposed upon them in connection with or resulting from any action, suit, proceeding or claim to which they may be made a party, or in which they may be or become involved by reason of their acts of omission or commission, or alleged acts of omission or commission as such director or officer, and, subject to the provisions hereof, any settlement thereof, whether or not they continue to be such director or officer at the time of incurring such costs, expenses or amounts, and whether or not the action or omission to act on the part of such director or officer, which is the basis of such suit, action, proceeding or claim, occurred before or after the adoption of this; provided however, that such indemnification shall not apply with respect to any matter as to which such director or officer shall be formally adjudged in such action, suit or proceeding to have been individually guilty of willful misfeasance or malfeasance in the performance of its, his or her duty as such director or officer; and provided, further that the indemnification herein provided shall, with respect to any settlement of any such suit, action, proceeding or claim include reimbursement of only such settlement amounts and any amounts paid and expenses reasonably incurred in settling any such suit, action, proceeding or claim, when in the judgment of the board of directors of this Council, such settlement and reimbursement appear to be for the best interests of this Council. The foregoing right of indemnification shall be in addition to and not exclusive of any and all other rights as to which any such director or officer may be entitled by law or under any agreement.

The board of directors may, in the Council's name or in the name of any officer or director, obtain and pay for such insurance as will protect the Council from the obligations and expenses herein assumed.

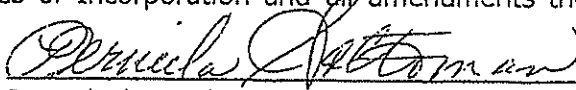
Article X - Amendments

These articles may be amended by a majority of the voting members present at a duly called meeting of the Council at which a quorum is present, provided that the proposed amendment shall have been included in the notice of the meeting.

Amended and Restated Articles of Incorporation were adopted by the members of the Council by a 2/3 vote of the members present and voting at a duly called meeting thereof, at which a quorum was present, held on April 15, 2000.

These Amended and Restated Articles of Incorporation were adopted by members of the Council by a 2/3 vote of the members present and voting at a duly called meeting thereof, at which a quorum was present, held on April 8, 2006. These Amended and Restated Articles of Incorporation supersede the original Articles of Incorporation and all amendments thereto in their entirety.

Document No.: DN2010142464
Lodged By: GIRL SCOUTS
Recorded On: 10/15/2010 09:14:35
Total Fees: 14.00
Transfer Tax: .00
County Clerk: BOBBIE HOLSCLOW-JEFF CO KY
Deputy Clerk: AMASHO


Perneila (Penny) Saltsman, Secretary
Girl Scouts of Kentuckiana, Inc.

END OF DOCUMENT

**EVENT INVOICE****Via Colori****210-1**

Waterfront Park

129 River Road

Louisville, KY

emily.clayton@louisvilleky.gov

P: (502) 574-3768

Deposit Due Date	Amount	Description
08/18/2024	\$7,600.00	Full Balance Due Date

Primary Contact	Email Address	Telephone
Dusty Siravo Via Colori	dsiravo@gskentuckiana.org	W: (270) 495-4095 M: (270) 307-5961

Via Colori				
Date	Time	Location	Function	#
Fri, 10/18/2024	12:00am-12:00am	Big Four Lawn / Parking Lot - Red / Swing Garden	Load In	0
Sat, 10/19/2024	10:00am-7:00pm	Big Four Lawn / Parking Lot - Red / Swing Garden	Event Day	2000
Sun, 10/20/2024	10:00am-5:00pm	Big Four Lawn / Parking Lot - Red / Swing Garden	Event Day	2000
Mon, 10/21/2024	12:00am-12:00am	Big Four Lawn / Parking Lot - Red / Swing Garden	Load Out	0

Fri, 10/18/2024	Load In - 12:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	User Fee - Load In/Out			
Selected	Big Four Lawn & Swing Garden	1	\$1,250.00	\$1,250.00

Sat, 10/19/2024	Event Day - 10:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	User Fees			
Selected	Big Four Lawn & Swing Garden	1	\$2,500.00	\$2,500.00

	Refundable Damage Deposit			
Selected	Refundable Damage Deposit	1	\$1,000.00	\$1,000.00

	Additional Items			
Selected	Electric There is a need for an electrical cart for the event. The fee for this electrical source is included in the user fee. Electrical Distribution Trailer The event will be using the electrical distribution trailer for purposes of their stage. Recycling Boxes Recycling boxes are included with the user fee. Waterfront Park will provide a pre-determined number of cardboard boxes (1:1 ratio) for the event.	1 10	\$500.00	\$500.00

	Additional Items			
	Trash bags are included.			
	Garbage Boxes Garbage boxes are included in the user fee. Waterfront Park will provide a pre-determined number of cardboard boxes (1:1 ratio) for the event. Trash bags are included.	10		
	Trash Bags Trash bags are included in the user fee.	1		
	Stage The event will be using the Waterfront Park stage.	1	\$600.00	\$600.00

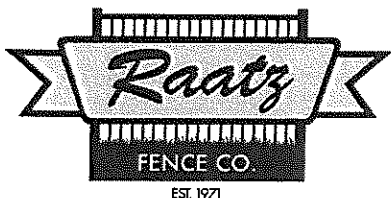
Sun, 10/20/2024	Event Day - 10:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	User Fees			
Selected	Big Four Lawn & Swing Garden	1	\$2,500.00	\$2,500.00

Mon, 10/21/2024	Load Out - 12:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	User Fee - Load In/Out			
Selected	Big Four Lawn & Swing Garden	1		

Charges	\$8,350.00
Subtotal	\$8,350.00
Discounts / Adjustments	(\$750.00)
Balance Due	\$7,600.00

CUSTOMER ACCEPTANCE: The undersigned accepts the responsibility for the services and prices listed in this agreement:

Client Signature: ** Electronically Signed by Dusty Siravo on 06/18/2024 ** Date: _____



Raatz Fence Company
3050 Element Ln
PO Box 99483
Louisville, KY 40269-0483
phone 502.267.7777
fax 502.266.6756

TEMPORARY PANEL RENTAL CONTRACT

May 15, 2024

Girl Scouts of Kentuckiana
2115 Lexington Road
Louisville, Kentucky 40206
Attn: Dusty June Siravo
Phone: 270.495.4095
Email: dsiravo@gskentuckiana.org

Jobsite Locations: Big Four Bridge Lawn
Jobsite Contact:



- We agree to furnish, set up, and remove temporary chain link construction fencing in 10' long X 6' tall panel sections with concrete stabilizing blocks. This price includes one-time delivery, ~~set-up~~, and pickup.

Total footage requested: 1060'
Rental period: October 18 – October 21

Subtotal	\$4,982.00
Tax	\$
Total	\$4,982.00

CONDITIONS:

Customer agrees to pay \$200.00 each for missing or damaged panels and \$40.00 each for missing or damaged blocks. The customer is responsible for layout, and agrees to hold harmless, and indemnify the installer and Raatz Fence Company, from and against all claims, liabilities, and expenses for trespassing and other damage or loss arising from installation. This temporary fencing is subject to tipping under conditions such as heavy wind and with the installation of signs and banners. Raatz Fence Company will not be responsible for tipping under these or any other conditions, or any damages caused by tipping of fence panels. If you request a service call to set up tipped over panels there will be a trip charge accrued. Fencing rented for longer than the initial rental period will be charged monthly on a pro-rated basis. Should Raatz Fence Company place said account for collection, customer promises to pay Raatz Fence Company all reasonable collection costs including attorney's fees even though no suit or action is filed.

TERMS:

Balance to be paid within 30 days of invoice date.

Acceptance of proposal: the above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

Kurt Legel
Raatz Fence Co. Representative

6/6/2024
Customer Signature Date



Waterfront Park User Policy Guidelines & Agreement

1. APPLICATIONS & PERMIT GUIDELINES

- a. If an application is approved by Waterfront Development Corporation to conduct an event in Waterfront Park, then the applicant will be a “Licensee” and will have the right to use assigned parts of Waterfront Park (as determined in the sole discretion of Waterfront Development Corporation) under the terms of the application and these policy guidelines. By signing the application and this document, you (if you are an individual applicant), or your entity (if you are signing on behalf of a company or other organization), agree to abide by all of the Policy Guidelines stated in this document.
- b. Each “Licensee” wishing to conduct an event, within Waterfront Park shall, no less than 60 days prior to such event, submit a completed Waterfront Park Special Events Application.
- c. Permits are issued on a first-come, first-served basis. A date request is not considered without the signed application. Event date is confirmed upon receiving a reservation deposit of 50% of the User Fee plus the full amount of the Damage Deposit (the “Reservation Deposit”), due two weeks after Licensee receives a reservation worksheet (invoice). Waterfront Development Corporation reserves the right to reject any application or disallow any permit at its sole discretion.
- d. Licensee shall comply with any and all applicable Louisville Metro Government, state, and federal laws and regulations, including those related to COVID-19, and obtain all necessary permits. It is the sole responsibility of Licensee to obtain such permits. As a general rule, a Louisville Metro special event permits is required when any of the following apply: (i) event is anticipated to exceed 5,000 attendees; (ii) event involves road or river closures; (iii) event will include fireworks; (iv) event will include the sale or consumption of alcohol; or (v) the event requires the assistance of Louisville Metro electrical maintenance; (vi) a tent structure larger than 400 square feet.
- e. Licensee shall comply with the Americans with Disabilities Act and shall not discriminate on the basis of disabilities or any other protected class for any activity organized in Waterfront Park and shall provide all necessary accommodations required by law.
- f. Licensee shall accept total responsibility for (1) supervision of the event, (2) security at the event, (3) the conduct of all persons and event staff and all of Licensee’s subcontractors, and (4) damages that may result to Waterfront Park property.
- g. The Licensee shall indemnify, hold harmless, and defend the Waterfront Development Corporation and the Louisville Metro Government, their elected and appointed officials, employees, agents and successors in interest from all claims, damages, losses and expenses including attorneys' fees, arising out of or resulting, directly or indirectly, from the Licensee’s (or Licensee’s Subcontractors, if any) performance or breach of the contract provided that such claim, damage, loss, or expense is: (1) attributable to personal injury, bodily injury, sickness, death, or to injury to or destruction of property, including the loss of use resulting therefrom, or breach of contract, and (2) not caused by the negligent act or omission of the Waterfront Development Corporation and/or the Louisville/Jefferson County Metro Government their elected and appointed officials and employees acting within the scope of their employment. This Hold Harmless and Indemnification Clause shall in no way be limited by any financial responsibility or insurance requirements and shall survive the termination of this License Agreement.
- h. Licensee assumes responsibility for the licensed premises from the first day of load in to the last day of load out.

- i. Falsification of any portion of information submitted to Waterfront Development Corporation is considered grounds for future denials of special event permits in addition to revocation of the permit.
- j. Waterfront Development Corporation reserves the right to change the terms & conditions of this policy at any time.
- k. Waterfront Development Corporation personnel shall have access at any and all times to all areas of events at Waterfront Park.

2. **FEES, PAYMENTS, PERMITS, & INSURANCE REQUIREMENTS**

- a. Licensee shall submit the remaining balance of the User Fee no later than 60 days before the event.
- b. The method of payment must be by check, bank/cashier's check, money order, or credit card. Cash will not be accepted.
- c. If any payment is made by credit card, there is a credit card processing fee that will be deducted from the damage deposit.
- d. Not less than 60 days prior to the date of the Event, Licensee shall provide proof of insurance as provided in the attached **Exhibit A**.
- e. Failure to submit the required fees, insurance certificates, load in/load out schedule, scaled drawing, and other necessary permits within the time prescribed by this Policy will result in cancellation of the event, revocation of the event permit, and Licensee will forfeit any and all previously paid portions of the User Fee. In lieu of cancellation, WDC may, in its sole discretion, allow the event to continue upon the payment of a non-refundable late fee in the amount of \$250.
- f. Outstanding balances due for damages by licensee resulting from previous events or other fees are grounds for future denials of special event permits.
- g. There is a \$50 fee for a returned check.

3. **USER FEE DISCOUNTS**

- a. Daily rental fees for non-profit organizations are eligible to receive a 15% discount.
- b. All non-profit organizations must submit current verification of tax-exempt status and a current roster of the Board of Directors for the organization in order to receive a discount.
- c. Additional fees such as damage deposits, stage rental fees, electrical fees, equipment fees, etc. are not discounted.

4. **CANCELLATIONS**

- a. If Licensee cancels the event for any reason, Licensee understands and agrees that it will forfeit and shall not be entitled to a refund of the User Fee, or any portion thereof. Upon cancellation, Licensee may submit to WDC a request for a refund of the damage deposit that has been paid by Licensee, which WDC will refund to Licensee less any amounts WDC deducts for costs associated with restoring or repairing any damage caused by Licensee's use of the premises.

5. **SEVERE WEATHER CANCELLATIONS**

- a. If Licensee cancels the event due to hazardous weather conditions, Licensee shall forfeit and shall not be entitled to a refund of the User Fee, or any portion thereof. Upon cancellation, Licensee may submit to WDC a request for a refund of the damage deposit that has been paid by Licensee, which WDC will refund to Licensee less any amounts WDC deducts for costs associated with restoring or repairing any damage caused by Licensee's use of the premises. Licensee shall be solely responsible for determining whether to cancel the event due to hazardous weather conditions. Waterfront Development Corporation takes no responsibility for determining whether hazardous weather conditions exist or whether the event should be cancelled, and Waterfront Development Corporation shall not be responsible for any damage to persons or property as a result of hazardous weather conditions. It is strongly recommended that Licensee obtain special event insurance to help cover any losses resulting from an unexpected event cancellation.

6. EVENT SET-UP

- a. Early event set up should be completed in a timely fashion. All set up must be approved via the load in schedule.
- b. Event set-up dates and time must be accurately indicated on the application form.
- c. Applicant must submit a comprehensive load-in/load out schedule no less than fourteen (14) days prior to start date of event set-up.
- d. Event set-up must match the submitted event site-plan and correspond with the load-in schedule.
- e. Adhesives, tape, and paints of all kinds are not allowed in any part of the park, without prior approval.

7. EQUIPMENT/TENTS

- a. The size, location, and number of tents are subject to the approval of Waterfront Development Corporation.
- b. Tents may not be staked at Waterfront Park without the supervision of Waterfront Development Corporation due to subsurface utilities, including electric and irrigation lines.
- c. Tents may not be staked on the Festival Plaza or Overlook; alternative methods must be used.
- d. All heavy equipment involved in the infrastructure of the special event must be included on the comprehensive load-in schedule submitted to the Waterfront Development Corporation.
- e. All bobcats and forklifts or similar equipment must have "turf tires."
- f. Tent Stakes must be 30" or less.
- g. No heavy equipment is permissible in Waterfront Park without prior approval of Waterfront Development Corporation.

8. EVENT BREAK-DOWN

- a. Event breakdown must begin immediately following the termination of event activity.
- b. If any infrastructure (tents, tables, chairs, etc.) is left in the event area after the reservation has expired without prior approval, then a fee will be deducted from the damage deposit for each day infrastructure remains present.
- c. At the completion of load out, Licensee agrees to restore the event area to its original condition immediately prior to the event load in.
- d. In the event Licensee fails to comply with this section, WDC will undertake the restoration of the premises and Licensee shall be charged for all costs associated, which shall be deducted from the damage deposit. In the event the costs of restoration exceed the damage deposit, Licensee shall be responsible for payment of the excess costs to WDC upon demand.

9. PROMOTION/CONTACT INFORMATION

- a. All promotional material must include a name and telephone number for public information other than Waterfront Development Corporation.
- b. Waterfront Development Corporation staff must be notified immediately of any changes to promotion/contact information so that changes to the website listing may be changed accordingly.

10. CLEAN-UP

- a. Licensee is solely responsible for clean-up of event venue, permanent trash containers and all perimeter corridors affected by public attending the event. In short, anything that you and your guests bring, take with you. All sidewalks, streets, parking lots, bathrooms, and surrounding park areas clearly affected by your event must be returned to their original condition immediately following your event.
- b. Included with your user fee, Licensee will be required to use Waterfront Park branded special event landfill trash containers and recycling containers. Landfill trash and recycling containers for events in Waterfront Park are cardboard boxes that the licensee will erect. The number of trash and

recycling containers used during the event will be determined by your event size with the guidance of WDC. An equal number of trash and recycling containers are required to be utilized.

- c. WDC will provide the licensee with trash bags that will be used during the event.
- d. Trash must be taken to designated dumpsters located in the park.
- e. Waterfront Park does not have a recycling dumpster on site. Recycling must be taken to a recycling facility. The nearest recycling facility is located at the Fire Station located at 1135 W. Jefferson Street.
- f. Containers must be emptied, as needed, during the event.
- g. At the end of *each day* of an event, the Licensee must arrange for a clean-up operation that will collect the trash and recycling on the site.
- h. Waterfront Development Corporation reserves the right to require permit holders to have a dumpster service for the needs of their event. Waterfront Staff will advise on the location of the dumpster(s).
- i. Waterfront Development Corporation strongly suggests that event cleanup not be performed by volunteers. Volunteer clean-up operations are subject to the same standards as professional clean-up contractors.
- j. In the event Licensee fails to comply with this section, WDC shall undertake the clean-up activities and Licensee shall be charged \$150.00 per man-hour for such time, which amount shall be deducted from the damage deposit. If clean up charges exceed the amount of the damage deposit, Licensee shall be responsible for payment of the excess charges to WDC upon demand.

11. AMENITIES

- a. Electrical service is available in certain areas for an additional fee may apply depending on the electrical needs.
- b. A licensed electrician may be required to perform certain electrical hookups in the park. There are some electrical services that require hardwiring.
- c. Water and sewage services are available in certain areas.
- d. Licensee is solely responsible for all equipment and amenities utilized by event staff, vendors, and patrons.
- e. Facility capacities and infrastructure amenities listed are approximations and cannot be guaranteed.
- f. Restroom facilities in the park are used daily for park patrons. Licensee is required to rent the adequate amount of special event portable restrooms, including wheelchair accessible facilities, for their event.

12. PROHIBITED ACTIVITIES

- a. Adult entertainment activities as defined by Louisville Metro Government ordinances.
- b. Transportation, release, or manufacture of hazardous materials or substances.
- c. Creation of a nuisance or hazard to public health and safety.
- d. Permitting, promoting or performing illegal or immoral acts.
- e. The use and distribution of silly string, confetti, glitter, rice, birdseed, all types of stickers, spray paint, colored hairspray or any other items determined by the Waterfront Development Corporation.
- f. Use and distribution of glass containers are prohibited in Waterfront Park.
- g. Camping and/or sleeping overnight at Waterfront Park.

13. EVENT ADMINISTRATION

- a. All members of the Licensee's staff must be identifiable as such to the public at all times.
- b. The Waterfront Development Corporation must be able to contact at least one member of Licensee's staff at all times during the event.
- c. Licensee must have a running checklist of emergency numbers for all support services offered to the festival at all times.
- d. Standby EMS service is required for all large events.

- e. A designated command center for security and EMS, with a first aid station is required for all events expecting attendance of over 5,000.
- f. Prohibiting pets, roller blades, skateboards, scooters, and bikes from entering a controlled special event area at Waterfront Park is a decision of the Licensee. Waterfront Development Corporation shall not be involved in such decision and the Waterfront Development Corporation or the Louisville Metro Government shall not have any liability for any claims or injuries as a result of the Licensee's decision on this matter.
- g. Licensee must provide emergency access lanes throughout a large event area.

14. ALCOHOL

- a. Alcohol may only be sold or dispensed in accordance with state and local laws and the Licensee must obtain all necessary permits.
- b. Liquor Liability Insurance coverage is required. See Insurance Requirements, **Exhibit A**.

15. TICKETING/GATING

- a. Waterfront Development Corporation must approve all physical changes to Waterfront Park, including temporary fencing.
- b. Temporary fencing must be removed by noon the day following the termination of event activity unless previous arrangements have been made with Waterfront Development Corporation.
- c. Waterfront Development Corporation personnel are allowed to access any area of Waterfront Park at any time.
- d. As additional consideration for the license to use Waterfront Park, a Licensee of a ticketed event shall provide at least forty (40) tickets to Waterfront Development Corporation at no cost. WDC may use the tickets for any purpose, including but not limited to donor development, entertainment, community engagement, giveaways, fundraising opportunities, and other Waterfront Park related promotional initiatives, provided that WDC agrees to coordinate with Licensee to ensure any such promotional initiatives will not conflict with any of Licensee's promotional efforts.

16. PARKING

- a. Personal and support vehicles may not be parked within Waterfront Park during event activity unless prior approval is given by WDC.
- b. Parking on grass areas, concrete pavers, and medians in and surrounding the park is strictly prohibited.
- c. Damages resulting from parking negligence by Licensee or attendees of Licensee's event are the sole responsibility of Licensee. Costs associated with damage repairs will be deducted from the damage deposit, if adequate, and any excess costs shall be paid by Licensee to WDC upon demand.
- d. There may be some instances where portions of the Waterfront Park Public Parking Lots may be used exclusively for event production support vehicles. This privilege is handled on a case-by-case basis. An additional fee per day will be required to reserve any parking lot and/or parking spaces.
- e. In the situation where a Waterfront Park public parking lot has been reserved for the exclusive use by the Licensee, all handicap spaces must remain available on a first-come first-served basis for handicapped permit parking only.

17. SEMI-PERMANENT VENDORS AT WATERFRONT PARK

- a. Licensee cannot restrict or relocate official Waterfront Vendors such as Wheel Fun Rentals, Big Four Concessions, or other vendors that are permitted by WDC. These vendors operate within Waterfront Park on a semi-permanent basis and shall retain the rights to operate within their specified locations.

18. EVENT HOURS OF OPERATION

- a. Louisville Waterfront Park opens at 6am and closes at 11pm.

- i. Licensee agrees that all event activity (excluding setup and tear down) will take place between 6am and 11pm.
- ii. Overnight camping is strictly prohibited.
- iii. Requests for extended event operation hours must be submitted in writing and will be considered on a case-by-case basis.
- iv. No amplified sound shall be permitted before 7:30 am nor permitted past 11 pm.

19. STAGEHAND LABOR

- a. WDC is interested in quality subcontractors and labor for the production of events at Louisville Waterfront Park. We believe that local labor should be used for every event. Louisville Stage Employees I.A.T.S.E. Local 17 is the local stagehand union in Louisville and may be contacted at 502-587-7936.

20. TERMINATION

- a. Waterfront Development Corporation may terminate the License effective immediately for cause if Licensee falsifies any information on the application or fails to comply with any provision of these Guidelines or for any other reason that justifies a termination for cause. In the event the License is terminated for cause, Licensee shall not be entitled to a refund of any user fee paid.
- b. Waterfront Development Corporation may terminate this License for its convenience upon twenty (20) days written notice to Licensee if the Waterfront Development Corporation determines, in its sole discretion, that the event area is needed for a public purpose of the Waterfront Development Corporation or Louisville Metro or for any other reason as determined in the sole discretion of Waterfront Development Corporation. In the event the License is terminated for the convenience of the Waterfront Development Corporation, Licensee shall be entitled to a refund of any user fees and damage deposits paid.
- c. Waterfront Development Corporation may terminate this License at any time if necessary, as a result of Force Majeure (act of God, flood, strike, government closures related to COVID-19 and similar events not within the control of Waterfront Development Corporation). In the event the License is terminated by WDC pursuant to this subparagraph, Licensee shall be entitled to a refund of any user fees and damage deposits paid.

The undersigned applicant hereby acknowledges receipt of a copy of these Guidelines, that applicant has read these Guidelines and agrees to comply with all requirements of these Guidelines.

Organization Name: Via Colori
(Print)

Applicant Name: Siravo, Dusty
(Print)

Applicant Signature: ** Electronically Signed by Dusty Siravo on 06/18/2024 **
(Print)

Date: _____

INSURANCE REQUIREMENTS – EXHIBIT A

- I. INSURANCE REQUIREMENTS.** Prior to Licensee entering Premises for purposes of commencing this License or prior to renewal, Licensee shall obtain at its own cost and expense the following types of insurance through insurance companies licensed in the State of Kentucky. Insurance written by non-admitted carriers will also be considered acceptable, in accordance with Kentucky Insurance Law (KRS 304.10-040). Workers' Compensation written through qualified group self-insurance programs in accordance with Kentucky Revised Statutes (KRS 342.350) will also be acceptable. Licensee shall not commence operations on Premises until all insurance required under this License has been obtained and until copies of policies or certificates thereof are submitted to and approved by WDC (who may request review by Metro's Risk Management Division). The Licensee shall not allow any subcontractor to commence operations on the premises until the insurance required of such subcontractor has been obtained and copies of Certificates of Insurance retained by Caterer evidencing proof of coverages. Without limiting Licensee's indemnification requirements, it is agreed that Licensee shall maintain in force at all times during this License the following policy or policies of insurance covering its operations:

- A. The following clause shall be added to Licensee's (and Licensee's approved subcontractor(s). Commercial/Comprehensive General Liability Policy and Liquor Liability coverage:

"WDC and the Louisville/Jefferson County Metro Government, their elected and appointed officials, employees, agents and successors are added as an 'Additional Insured' as respects operations of the Named Insured under the License."

- B. The insurance to be procured and maintained and minimum Limits of Liability shall be as follows, unless different limits are specified by addendum to the License:

1. COMMERCIAL GENERAL LIABILITY, via the **Occurrence Form**, primary, noncontributory with a **\$1,000,000** Combined Single Limit for any one Occurrence and **\$2,000,000** aggregate for Bodily Injury, Personal Injury, Property Damage, and Products/Completed Operations including:
 - a. Premises - Operations Coverage
 - b. Products and Completed Operations
 - c. Contractual Liability
 - d. Personal Injury
2. WORKERS' COMPENSATION (if applicable) insuring the employers' obligations under Kentucky Revised Statutes Chapter 342 at Statutory Limits, and EMPLOYERS' LIABILITY - **\$100,000** Each Accident/**\$500,000** Disease - Policy Limit/**\$100,000** Disease - Each Employee.
3. LIQUOR LEGAL LIABILITY (if applicable) - **minimum** coverage Liability Limit **\$1,000,000** for any one Occurrence/**\$2,000,000** Aggregate. This coverage is required if Licensee is engaged in selling and/or dispensing alcoholic beverages. This coverage may be written as an Endorsement on the above mentioned Commercial General Liability Policy or as a separate policy. If Licensee sub-contracts this service to a vendor, only vendor shall be required to purchase this coverage.

II. ACCEPTABILITY OF INSURERS. Insurance is to be placed with Insurance Companies with an A. M. Best Rating of no less than "A- VI", unless proper financial information relating to the Company is submitted to and approved by Metro's Risk Management Division prior to coverage being bound with such Insurance Company.

III. MISCELLANEOUS.

- A. Licensee shall procure and maintain insurance policies as described herein and for which WDC shall be furnished Certificates of Insurance upon the execution of the License. The Certificates shall include provisions stating that the policies may not be cancelled or non-renewed, without WDC having been provided at least thirty (30) days' written notice. The Certificates shall identify the contract to which they apply and shall include the name and address of the person executing the Certificate of Insurance as well as the person's signature. If policies expire before the completion of the License, renewal Certificates of Insurance shall be furnished to WDC before the expiration date.
- B. Approval of the insurance by WDC shall not in any way relieve or decrease the liability of Licensee hereunder. It is expressly understood that WDC does not in any way represent that the specified Limits of Liability or coverage or policy forms are sufficient or adequate to protect the interest or liabilities of Licensee.

IV. AIRCRAFT LIABILITY. Without limiting indemnification requirements, it is agreed that the aircraft operator shall provide evidence of Aircraft Liability with a combined single limit for any one occurrence of \$5,000,000 and shall include "The Louisville/Jefferson County Metro Government, and Waterfront Development Corporation, their elected and appointed officials, employees, agents and successors should be added as "Additional Insured" as respects operations of the Aircraft as outlined in this agreement.

V. AUTOMOBILE LIABILITY: (if applicable) insuring all Owned, Non-Owned and Hired Motor Vehicles. The minimum coverage Liability Limit is \$1,000,000 Combined Single Limit for any one accident. The Limit of Liability may be subject to increase according to any applicable State or Federal Transportation Regulations.

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Girl Scouts of Kentuckiana, Inc.	
2 Business name/disregarded entity name, if different from above.	
3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
5 Address (number, street, and apt. or suite no.). See instructions. 2115 Lexington Road	Requester's name and address (optional)
6 City, state, and ZIP code Louisville, KY 40206	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

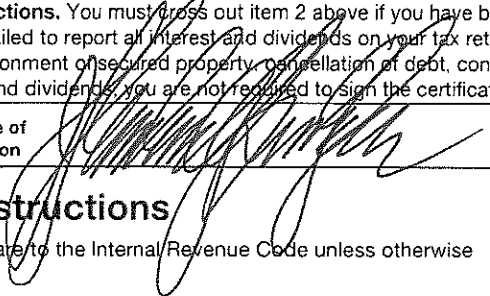
Social security number								
			-				-	
or								
Employer identification number								
6	1		-	0	4	4	4	6 9 8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person 

Date **6/21/24**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



Girl Scouts of Kentuckiana, Inc.

Independent Auditors' Report

And Consolidated Financial Statements

For the Years Ended

December 31, 2022 and 2021

Girl Scouts of Kentuckiana, Inc.
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Independent Auditors' Report

The Board of Directors
Girl Scouts of
Kentuckiana, Inc.
Louisville, Kentucky

Opinion

We have audited the accompanying consolidated financial statements of Girl Scouts of Kentuckiana, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Girl Scouts of Kentuckiana, Inc. as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Girl Scouts of Kentuckiana, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Girl Scouts of Kentuckiana, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Girl Scouts of Kentuckiana, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Girl Scouts of Kentuckiana, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Baldwin CPAs, PLLC

Louisville, Kentucky
March 22, 2023

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Financial Position
December 31, 2022 and 2021

	2022	2021
Assets		
Assets		
Cash	\$ 508,868	\$ 434,272
Accounts receivable	61,305	32,795
Promises to give, net	81,706	5,524
Grants receivable	246,000	-
ERTC receivable	1,115,511	1,159,962
Prepaid expenses	71,683	45,094
Inventories	154,030	99,397
Investments	6,746,389	8,024,202
Beneficial interests in perpetual trusts	2,192,225	2,758,016
Land, buildings and equipment, net	8,005,349	8,006,893
Right of use asset - operating leases, net	35,662	-
Total Assets	\$ 19,218,728	\$ 20,566,155
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 258,597	\$ 185,864
Custodial funds	31,168	45,370
Deferred revenue	84,941	108,319
Security deposit	14,849	6,853
Notes payable	2,795,945	3,357,145
Lease liabilities - operating leases	35,662	-
Total Liabilities	3,221,162	3,703,551
Net Assets		
Without donor restrictions		
Undesignated	5,013,201	4,974,976
Board designated	362,583	440,716
Land, buildings and equipment, net of mortgage	5,209,404	5,210,948
Total Net Assets without Donor Restrictions	10,585,188	10,626,640
With donor restrictions		
Restricted by purpose or time	2,023,916	2,295,176
Restricted in perpetuity	3,388,462	3,940,788
Total Net Assets with Donor Restrictions	5,412,378	6,235,964
Total Net Assets	15,997,566	16,862,604
Total Liabilities and Net Assets	\$ 19,218,728	\$ 20,566,155

The accompanying notes are an integral part of these consolidated financial statements.

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Activities
For the Years Ended December 31, 2022 and 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public Support						
Contributions/bequests/grants	\$ 616,563	\$ 339,982	\$ 956,545	\$ 1,354,812	\$ 125,595	\$ 1,480,407
Contributions of nonfinancial assets	165,000	-	165,000	-	-	-
Total contributions	781,563	339,982	1,121,545	1,354,812	125,595	1,480,407
Special events						
Gross revenue	72,786	-	72,786	63,663	-	63,663
Direct costs	(29,521)	-	(29,521)	(32,703)	-	(32,703)
Net special events	43,265	-	43,265	30,960	-	30,960
Total Public Support	824,828	339,982	1,164,810	1,385,772	125,595	1,511,367
Program Related Revenue						
Gross revenue	6,606,768	-	6,606,768	5,310,818	-	5,310,818
Direct costs	(2,580,230)	-	(2,580,230)	(2,155,706)	-	(2,155,706)
Net revenue	4,026,538		4,026,538	3,155,112	-	3,155,112
Camping and program fees	222,111	-	222,111	163,599	-	163,599
Membership fees	75,394	-	75,394	102,055	-	102,055
Total Program Related Revenue	4,324,043	-	4,324,043	3,420,766		3,420,766
Other Revenue						
Sales of merchandise	304,351	-	304,351	249,697	-	249,697
Direct costs	(157,022)	-	(157,022)	(181,162)	-	(181,162)
Net sales	147,329	-	147,329	68,535		68,535
Investment income	27,640	(5,289)	22,351	216,367	212,448	428,815
Unrealized gains (losses)	(548,387)	(556,504)	(1,104,891)	191,481	190,086	381,567
Change in value of perpetual trusts	119,625	(565,792)	(446,167)	115,380	242,174	357,554
Gain on extinguishment of debt	561,200	-	561,200	568,400	-	568,400
Operating lease income	192,446	-	192,446	158,663	-	158,663
Miscellaneous	80,124	-	80,124	65,876	-	65,876
Total Other Revenue	579,977	(1,127,585)	(547,608)	1,384,702	644,708	2,029,410

The accompanying notes are an integral part of these consolidated financial statements.

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Activities (Continued)
For the Years Ended December 31, 2022 and 2021

	2022		2021	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions
Total Public Support and Revenue	5,728,848	(787,603)	4,941,245	6,191,240
Net Assets Released From Restrictions	35,983	(35,983)	-	206,314
Total Public Support and Revenue	5,764,831	(823,586)	4,941,245	6,397,554
Expenses				
Program services	4,798,788	-	4,798,788	4,154,616
Management and general	759,189	-	759,189	742,606
Fund raising	248,306	-	248,306	226,918
Total Expenses	5,806,283	-	5,806,283	5,124,140
Change in Net Assets	(41,452)	(823,586)	(865,038)	1,273,414
Net Assets at Beginning of Year	10,626,640	6,235,964	16,862,604	9,353,226
Net Assets at End of Year	\$ 10,585,188	\$ 5,412,378	\$ 15,997,566	\$ 6,235,964
			\$ 10,626,640	\$ 16,862,604

The accompanying notes are an integral part of these consolidated financial statements.

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Functional Expenses
For the Years Ended December 31, 2022 and 2021

	2022			2021				
	Total	Program Services	Management and General	Fund Raising	Total	Program Services	Management and General	Fund Raising
Salaries and wages	\$ 2,676,090	\$ 2,114,903	\$ 426,287	\$ 134,900	\$ 2,404,221	\$ 1,897,344	\$ 394,921	\$ 111,956
Employee benefits and payroll taxes	883,119	697,926	140,676	44,517	841,410	664,017	138,211	39,182
Professional fees/outside services	250,833	200,967	30,882	18,984	196,594	144,511	37,060	15,023
Office supplies	117,483	100,454	11,506	5,523	100,230	74,972	13,476	11,782
Telephone	76,866	63,194	10,595	3,077	86,843	74,158	10,049	2,636
Occupancy	418,226	402,007	14,939	1,280	351,838	315,169	31,185	5,484
Insurance	155,123	126,425	19,390	9,308	143,480	116,936	17,935	8,609
Equipment rental and maintenance	32,254	26,287	4,032	1,935	18,121	14,769	2,265	1,087
Printing, internet, technology	230,513	202,455	14,378	13,680	185,772	160,235	9,488	16,049
Travel	136,393	121,977	7,325	7,091	80,387	74,779	4,365	1,243
Training, conferences, meetings	92,084	66,632	22,819	2,633	45,210	30,744	14,120	346
Recruitment	100,510	98,618	1,892	-	90,789	89,500	1,289	-
Scholarships and financial assistance	157,264	157,264	-	-	108,155	108,155	-	-
Bank charges	29,323	15,034	14,112	177	22,399	8,125	12,029	2,245
Miscellaneous	28,372	14,189	11,459	2,724	14,852	7,236	7,166	450
Interest expense	92,993	81,772	10,335	886	105,199	89,249	11,692	4,258
Depreciation and amortization	328,837	308,684	18,562	1,591	328,640	284,717	37,355	6,568
Direct costs of program related revenue	2,580,230	2,580,230	-	-	2,155,706	2,155,706	-	-
Direct costs of merchandise	157,022	157,022	-	-	181,162	181,162	-	-
Direct costs of special events	29,521	-	-	29,521	32,703	-	-	32,703
Total Expenses By Function	8,573,056	7,536,040	759,189	277,827	7,493,711	6,491,484	742,606	259,621
Less direct costs of:								
Program related revenue	(2,580,230)	(2,580,230)	-	-	(2,155,706)	(2,155,706)	-	-
Merchandise	(157,022)	(157,022)	-	-	(181,162)	(181,162)	-	-
Special events	(29,521)	-	-	(29,521)	(32,703)	-	-	(32,703)
Total Expenses Included in Expense								
Section of Statement of Activities	\$ 5,806,283	\$ 4,798,788	\$ 759,189	\$ 248,306	\$ 5,124,140	\$ 4,154,616	\$ 742,606	\$ 226,918
Percent of total	100.00%	82.65%	13.08%	4.28%	100.00%	81.08%	14.49%	4.43%

The accompanying notes are an integral part of these consolidated financial statements.

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
Cash Flows From Operating Activities:		
Change in net assets	\$ (865,038)	\$ 1,837,403
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	328,837	328,640
Amortization of right-of-use assets	48,283	-
Perpetually restricted contributions	(13,466)	(2,467)
Gain on extinguishment of debt	(561,200)	(568,400)
Realized (gain) loss on sale of investments	(22,351)	(229,217)
Unrealized (gain) loss on investments	1,104,891	(381,567)
(Increase) decrease in value of perpetual trusts	565,792	(242,174)
(Gain) loss on disposal of assets	829	-
(Increase) decrease in operating assets:		
Accounts receivable	(28,510)	192,606
Promises to give, net	(76,182)	34,322
Grants receivable	(246,000)	-
ERTC receivable	44,451	(1,159,962)
Prepaid expenses and inventories	(81,222)	40,214
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	72,733	(223,663)
Custodial funds	(14,202)	16,442
Deferred revenue	(23,378)	7,301
Security deposit	7,996	(2,711)
Lease liability - operating leases	(48,283)	-
Net Cash Provided (Used) by Operating Activities	193,980	(353,233)
Cash Flows From Investing Activities:		
Purchases of property and equipment	(328,123)	(122,516)
Purchases of investments	(1,314,035)	(944,047)
Sales of investments	1,509,308	751,568
Net Cash Used by Investing Activities	(132,850)	(314,995)
Cash Flows From Financing Activities:		
Borrowings on line of credit	750,000	700,000
Payments on line of credit	(750,000)	(700,000)
Proceeds from note payable	-	561,200
Collection of endowment support	13,466	2,467
Net Cash Provided by Financing Activities	13,466	563,667
Net Increase (Decrease) in Cash	74,596	(104,561)
Cash at Beginning of Year	434,272	538,833
Cash at End of Year	\$ 508,868	\$ 434,272
Supplemental Information		
Cash paid for interest	\$ 92,993	\$ 105,199
Obtaining right-of-use assets in exchange for lease liabilities	\$ 83,945	\$ -

The accompanying notes are an integral part of these consolidated financial statements.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements
December 31, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies

Organization

Girl Scouts of Kentuckiana, Inc. (the Council) is one of approximately 100 chartered councils of Girl Scouts USA (GSUSA). It offers an informal education program for girls ages 5 through 17 working in partnership with adult volunteers. Grants, contributions and program fees provide the Council's funding.

The accompanying consolidated financial statements do not include financial data for individual Girl Scout troops and other groups such as service units, committees and volunteer led camps. Checking accounts held by troops and other groups operate under the federal identification number but not under the control of Girl Scouts of Kentuckiana, Inc. The Council has no signature authority over the funds held and will not access the funds as long as a troop or group is functioning according to Girl Scout policy and procedure. Individual troops and groups have the responsibility to use funds in their control for the purpose of Girl Scouting as determined by the members and adult volunteers. If a troop or group disbands, the funds revert to the Council and are recorded as a donation.

Basis of Consolidation

The consolidated financial statements include those of Girl Scouts of Kentuckiana, Inc. and Girl Scouts Lexington Road, LLC. Girl Scouts of Kentuckiana, Inc. is the sole member of Girl Scouts Lexington Road, LLC. In accordance with generally accepted accounting principles (GAAP), consolidation is required. All material inter-organizational transactions have been eliminated.

Basis of Accounting

The Organization prepares its consolidated financial statements in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) about financial statements of Not-for-Profit Organizations. Under this guidance, the Council is required to report information regarding its consolidated financial position and activities according to two classes of net assets. A description of the net assets categories follows:

Net assets without donor restrictions: expendable funds that are not subject to donor-imposed stipulations, are designated for specific purposes by the Board of Directors, or invested in land, building and equipment.

Net assets with donor restrictions: stipulated by donors for specific operating purposes or are restricted by time. These include donor restrictions requiring that the corpus to be invested in perpetuity and only the income be made available for operations in accordance with donor restrictions.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include time deposits and money market accounts comprised of cash and highly liquid financial instruments with original maturities of three months or less. Cash held temporarily by a custodian for investment purposes is included in investments and is not considered to be cash equivalents.

Accounts Receivable

Accounts receivable consist of amounts due from troops for product sales, grants and interest payments from beneficial interests in trusts. The Council estimates the amount to be collected based upon historical experience and management evaluation of outstanding receivables. There is no allowance for uncollectible accounts at December 31, 2022 or 2021. The Council writes off uncollectible receivables after the exhaustion of all collection efforts.

Promises to Give

Promises to give are recognized when the donor makes a promise to give to the Council that is, in substance, unconditional. Promises to give becoming due in the next year are recorded at net realizable value. Promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises were received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Council uses the allowance method to estimate uncollectible promises to give. The allowance is based on collection experience in prior years and management's analysis of specific promises made.

Inventories

Inventories consist of Girl Scout merchandise and are stated at the lower of cost or net realizable value on a first-in, first-out basis.

Investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for further discussion of fair value measurements. Receipts of donated investments are recorded at the quoted market value of the investments at the time of receipt.

The ASC establishes a framework for measuring fair value based upon a hierarchy that prioritizes observable and unobservable inputs used to measure fair value as follows:

Level 1 – Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2 – Observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data.

Level 3 – Unobservable inputs that are supported by little or no market activity and are significant to the fair value of the assets or liabilities. Level 3 includes values determined using pricing models, discounted cash flow methodologies, or similar techniques reflecting the Council's own assumptions.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Investments (Continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Gain (loss) on investments in the accompanying consolidated statements of activities includes the Council's gains and losses on investments bought and sold as well as held during the year, less direct investment expenses.

Beneficial Interests in Perpetual Trusts

Beneficial interests in perpetual trusts are funds held by outside trustees for the benefit of the Council in accordance with the terms of the irrevocable trusts. These funds are neither in the possession, nor under the control, of the Council. The terms provide that the Council is to receive a portion of the income earned by the funds held in trust. The fair values of the beneficial interest in the trusts are recognized as assets and as perpetually restricted contributions at the date the trust is established. Distributions from the trusts are recorded as income and the carrying value of the assets is adjusted annually for changes in the fair value of the trusts.

Land, Buildings, and Equipment

The Council capitalizes all expenditures for property and equipment in excess of \$5,000. Purchased property and equipment are carried at cost. Donated property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Land, buildings, and equipment are depreciated using the straight-line method over the estimated useful lives of the related assets, ranging from 3 to 40 years.

Custodial Funds

These funds account for transitory money primarily received by the Council for prompt transmittal to the national organization or to other local, regional, state or national groups. In receiving these funds, the Council is acting as a transmittal agent and, therefore, does not include the monies in its operating accounts. These funds are not Council assets.

Deferred Revenue

Deferred revenue consists of revenue collected for program events that have not yet occurred and a portion of membership fees applied to January through September of the following year.

Public Support

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, grants, or notification of a beneficial interest is received. Contributions are recorded as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Conditional promises to give, that is, those with a measurable performance or other barriers, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

The Council treats donor-restricted contributions whose restrictions are met in the same reporting period as unrestricted contributions.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Special events revenue is recognized when the event takes place.

Program related revenue (see Note 15) is recognized when the program occurs. Revenue from merchandise sales are recognized when the products are transferred. Membership fees, which are nonrefundable, are exchange transactions and are recognized over the membership period.

Lease revenue (see Note 16) is recognized ratably over the period to which it relates.

Miscellaneous revenue consists primarily of pension relief payments received from Girl Scouts of the USA and is recognized in the period received.

Contributions of Non-financial Assets and In-kind Donations

The Council may receive various types of in-kind donations including services and equipment. FASB ASC 958-605-25 requires recognition of professional services received if those services (a) create or enhance long-lived non-financial assets or (b) require specialized skill(s), are provided by individuals possessing those skill(s) and would typically need to be purchased if not provided by donation. The services received by the Council do not meet these criteria. Contributions of tangible assets are recognized at fair value when received and presented on the statement of activities as contributions of non-financial assets and in-kind donations, as required by ASU 2020-07.

No amounts have been reflected in the financial statements for donated services. The Council pays for most services requiring specific expertise. Many individuals volunteer significant amounts of time and perform a variety of tasks that assist the Council with programs, solicitations, and various committee assignments, however the Council does not reflect the value of the contributed services because they do not meet recognition criteria presented by GAAP.

Advertising Expense

The Council uses advertising to promote its programs and to recruit members. Advertising costs are expensed as incurred. Advertising costs for the years ended December 31, 2022 and 2021 were \$56,534 and \$43,420, respectively.

Expense Allocation

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort and occupancy costs and depreciation, which are allocated on a square footage basis.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Income Tax Status

The Council is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Council's tax-exempt purposes could be subject to taxation as unrelated business income. The Council qualified for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). IRC Section 513(a) defines an unrelated trade or business of an exempt organization as any trade or business which is not substantially related to the exercise or performance of its trade or business. Unrelated business income arises from rental income earned by the Council. Income tax expense on unrelated business income totaled \$5,176 and \$5,131 for the years ended December 31, 2022 and 2021, respectively, for the prior year tax liabilities.

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC Topic 740 would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statements of activities or accrued in the statements of financial position.

Accounting Pronouncements Adopted in the Current Year

In September 2020, the Financial Accounting Standards Board ("FASB") issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958), which is effective for fiscal years beginning after June 15, 2021, with early adoption permitted, and is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit organizations. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets, along with expanded disclosure requirements. The Chapter adopted and implemented this pronouncement on January 1, 2021 using the retrospective method of application. The adoption of ASU 2020-07 resulted in no material changes to the recognition of contributions.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which supersedes existing guidance for accounting for leases under *Topic 840, Leases*. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, *Land Easement Practical Expedient for Transition to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; ASU 2018-11, *Leases (Topic 842): Targeted Improvements*; ASU 2018-20, *Narrow-scope Improvements for Lessors*; and ASU 2019-01, *Leases (Topic 842): Codification Improvements*. The most significant change in the new leasing guidance is the requirement to recognize right-to-use (ROU) assets and lease liabilities for operating leases on the balance sheet.

The Council elected to adopt this ASU effective January 1, 2022, and utilized all the applicable available practical expedients. The adoption had an immaterial impact on the Council's consolidated statements of financial position and activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases. The accounting for finance leases remained substantially unchanged. Adoption of the standard required the Council to restate amounts as of January 1, 2022, resulting in an increase in operating lease ROU assets of \$83,945 an increase in long-term operating lease liabilities of \$35,662, and short-term operating lease liabilities of \$48,283.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 2 – Concentrations of Credit Risk

Cash

The Council maintains its cash balances in several financial institutions in Louisville, Kentucky. The cash balances are insured by the Federal Deposit Insurance Corporation. At various times during the year, the cash balances exceed amounts federally insured. The risk is managed by maintaining all deposits in high-quality financial institutions. The amount that exceeds the insured limit on December 31, 2022 and 2021 was \$161,954 and \$51,826, respectively.

Concentration of Revenue

The Girl Scout cookie program generated 68% and 48% of unrestricted public support, revenue and reclassifications during the years ended December 31, 2022 and 2021, respectively.

Investments

Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would result in material changes in the fair value of investments and net assets of the Council. To address the risk, the Council maintains a formal investment policy that sets out investment guidelines, asset allocation guidelines and requires review of the investment manager's performance. The finance committee oversees the entire process.

Note 3 – Promises to Give

Promises to give consist of the following as of December 31, 2022 and 2021:

	2022	2021
Investing in Futures/Annual Fund	\$ 87,435	\$ 7,853
	<u>\$ 87,435</u>	<u>\$ 7,853</u>
Receivable in less than one year	\$ 62,435	\$ 7,853
Receivable in one to five years	25,000	-
	<u>87,435</u>	<u>7,853</u>
Total promises to give	87,435	7,853
Less discounts to net present value	(1,229)	(1,229)
Less allowance for uncollectible promises to give	<u>(4,500)</u>	<u>(1,100)</u>
Net promises to give	<u>\$ 81,706</u>	<u>\$ 5,524</u>

Promises to give due in more than one year are recognized at fair value, using present value techniques and a discount rate of 3%.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 4 - ERTC Receivable

ERTC receivable consists of amounts due from the Internal Revenue Service for the Employee Retention Tax Credit (ERTC) as established by the Coronavirus Aid, Relief and Economic Security Act (CARES Act) and further modified and extended by the Consolidated Appropriations Act, 2021 (CAA). The Council has determined that it is qualified to recover amounts previously paid for employee wages during fiscal years 2020 and 2021 by claiming the ERTC. In accordance with ASC 958-605 the amounts requested have been recognized as part of contributions and grants on the statement of activities for the year ended December 31, 2021. GSK received \$44,451 during the year ended December 31, 2022 and expects to receive additional payments during fiscal year 2023.

Note 5 - Investments

Investments consist of stocks, bonds, mutual funds and life insurance. Cost, fair values and unrealized gain at December 31, 2022 and 2021, are as follows:

	Cost Basis	Fair Value	Unrealized Gain
2022			
Cash and cash equivalents	\$ 507,035	\$ 507,035	\$ -
Corporate obligations	503,979	481,188	(22,791)
Common stock/equities	1,301,889	2,313,372	1,011,483
Government obligations	759,683	758,785	(898)
Mutual funds - bonds	1,315,410	1,166,535	(148,875)
Mutual funds - equities	1,259,995	1,351,285	91,290
Investments carried at fair value	5,647,991	6,578,200	930,209
Cash value - life insurance	165,089	168,189	3,100
Total investments	\$ 5,813,080	\$ 6,746,389	\$ 933,309
	Cost Basis	Fair Value	Unrealized Gain
2021			
Cash and cash equivalents	\$ 455,443	\$ 455,443	\$ -
Corporate obligations	351,336	360,832	9,496
Common stock/equities	1,322,897	2,869,942	1,547,045
Government obligations	781,031	780,474	(557)
Mutual funds - bonds	1,766,185	1,761,297	(4,888)
Mutual funds - equities	1,190,321	1,625,677	435,356
Investments carried at fair value	5,867,213	7,853,665	1,986,452
Cash value - life insurance	165,089	170,537	5,448
Total investments	\$ 6,032,302	\$ 8,024,202	\$ 1,991,900

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 5 – Investments (Continued)

Cash value – life insurance is the cash value of \$313,000 of life insurance policies contributed to the endowment fund.

Following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used to determine fair value at December 31, 2022 and 2021.

Cash, cash equivalents and certificates of deposit: Valued at cost, plus accrued interest.

Corporate obligations: Valued using pricing matrices, using level 2 observable data.

Government obligations: Valued using pricing matrices, using level 2 observable data.

Stocks/equities: Valued at unadjusted quoted prices for identical assets in active markets.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Council are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Council are deemed to be actively traded.

Beneficial interests in perpetual trusts: Valued based on the fair value of the underlying assets and liabilities in the trusts multiplied by the Council's entitled percentage of the income. The underlying assets consist of corporate stocks, bonds and mutual funds that have been valued similarly to the methods described above. (See Note 5).

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Council believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Council's investments at fair value:

	Level 1	Level 2	Level 3	Total Fair Value
2022				
Cash and cash equivalents	\$ 507,035	\$ -	\$ -	\$ 507,035
Corporate obligations	-	481,188	-	481,188
Common stock/equities	2,313,372	-	-	2,313,372
Government obligations	-	758,785	-	758,785
Mutual funds - bonds	1,166,535	-	-	1,166,535
Mutual funds - equities	1,351,285	-	-	1,351,285
Total investments at fair value	\$ 5,338,227	\$ 1,239,973	\$ -	\$ 6,578,200

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 5 – Investments (Continued)

2021

Cash and cash equivalents	\$ 455,443	\$ -	\$ -	\$ 455,443
Corporate obligations	-	360,832	-	360,832
Common stock/equities	2,869,942	-	-	2,869,942
Government obligations	-	780,474	-	780,474
Mutual funds - bonds	1,761,297	-	-	1,761,297
Mutual funds - equities	1,625,677	-	-	1,625,677
Total investments at fair value	<u>\$ 6,712,359</u>	<u>\$ 1,141,306</u>	<u>\$ -</u>	<u>\$ 7,853,665</u>

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. The Council's management evaluates the significance of transfers between levels based upon the nature of the investments and size of the transfer relative to total net assets. For both the years ended December 31, 2022 and 2021, there were no significant transfers in or out of Level 3.

The fair values of the Council's investments are based on third-party pricing information without adjustment. The Council has not provided quantitative information about the significant unobservable inputs used in the fair value measurements of these securities.

Note 6 – Beneficial Interests in Perpetual Trusts

The Council is the beneficiary of four charitable trusts, whereby they receive a percentage of the annual income of the trusts. The trusts are held and administered by third-party investment companies which set the investment and distribution policies. The Council records its beneficial interests in these trusts at their entitled percentage of the fair value of the assets (as discussed in Note 5). The beneficial interests comprise elements of the Council's net assets with donor restrictions.

The market value of the assets of the trusts, which are level 3 assets, are as follows:

	2022	2021
Walter Jacobs Trust	\$ 1,612,862	\$ 2,038,006
Houchens Trust	254,589	320,738
McCarroll Trust	267,171	328,703
Carter Trust	57,603	70,569
Total	<u>\$ 2,192,225</u>	<u>\$ 2,758,016</u>

Investment income and changes in the value of the beneficial interests are recognized in the change in net assets with donor restrictions in the statements of activities. Distributions received from the trusts are recorded as decreases in the beneficial interests and recognized as income in the statements of activities.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 6 – Beneficial Interests in Perpetual Trusts (Continued)

The changes in the value of the assets are as follows:

	2022	2021
Balance beginning of year	\$ 2,758,016	\$ 2,515,842
Change in value of perpetual trust	(446,166)	357,554
Distributions	(119,625)	(115,380)
Balance at end of year	<u>\$ 2,192,225</u>	<u>\$ 2,758,016</u>

Note 7 – Endowment

Endowment Investment and Spending Policies

The Council's endowment funds consist of four perpetual trusts managed by other financial institutions (Note 6) and two individual funds managed by the Council's investment committee. The classification of the net assets of these funds is based upon the existence or absence of donor-imposed restrictions.

For the two funds managed by the Council, the Council follows the Uniform Prudent Management of Institutional Funds Act (UPMIFA), which focuses on donor intent and spending practices that are prudent for the uses, benefits, purposes and duration for which the endowment fund is established. UPMIFA requires the presentation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At December 31, 2022 and 2021, there were no such donor stipulations. As a result of this interpretation, the Council retains in perpetuity (a) the original value of the initial and subsequent gift amounts donated and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor instrument.

Donor restricted amounts not retained in perpetuity are subject to the appropriation for expenditure by the Council in a manner consistent with the standard of prudence presented by UPMIFA. GAAP requires that the portion of the endowment that is not perpetually restricted to be classified as net assets with donor restrictions until appropriated for expenditure by the Council.

The Council considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Council and the donor-restricted endowment fund
- General economic conditions
- The possible impact of inflation and deflation
- The expected total return from income and the appreciation of the investments
- Other resources of the Council
- The investment policies of the Council

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 7 – Endowment (Continued)

The Council has adopted investment policies seeking to preserve and protect its assets, by earning a total return for each fund appropriate to each fund's time horizon, liquidity needs and risk tolerance. The endowment fund is set aside to provide for special council projects or unanticipated needs or opportunities as they may arise for the Council. The primary objective for this fund is long-term growth, while the secondary objective is income as appropriate. The investment policy establishes an achievable return objective through diversification of asset classes. To accomplish the Council's investment objectives, council funds may be invested in portfolios of equity securities (common stocks and convertible securities), fixed-income securities and short-term (cash and cash equivalents) investments within specified ranges.

The Council has adopted a spending policy that limits the annual spending limit for the endowment fund to four percent (4%). This spending limit is applied to the average of the market valuations of the endowment fund for the last twelve quarters. This calculation will be performed after the third quarter of the fiscal year. This spending limit will provide for meaningful distributions and endowment growth.

Endowment net assets composition by type at December 31, 2022 and 2021 are as follows:

	Net Assets with Donor Restrictions		
	Accumulated Earnings	Corpus Restricted in Perpetuity	Total
2022	\$ 1,350,434	\$ 3,388,462	\$ 4,738,896
2021	\$ 1,863,589	\$ 3,940,788	\$ 5,804,377

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law. The Council has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At December 31, 2022 and 2021, there were no underwater endowments.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 7 – Endowment (Continued)

Changes in endowment net assets for the years ended December 31, 2022 and 2021 are as follows:

	Accumulated Earnings	Endowment Corpus	Total
Balance December 31, 2020	\$ 1,483,230	\$ 3,696,147	\$ 5,179,377
Investment return:			
Realized income	168,973	-	168,973
Market value change	181,664	357,554	539,218
Total investment return	350,637	357,554	708,191
Contributions	29,722	2,467	32,189
Distributions	-	(115,380)	(115,380)
Balance December 31, 2021	\$ 1,863,589	\$ 3,940,788	\$ 5,804,377
Investment return:			
Realized income	39,619	-	39,619
Market value change	(502,774)	(565,792)	(1,068,566)
Total investment return	(463,155)	(565,792)	(1,028,947)
Contributions	-	13,466	13,466
Distributions	(50,000)	-	(50,000)
Balance December 31, 2022	\$ 1,350,434	\$ 3,388,462	\$ 4,738,896

All endowment assets stated above are a result of donor restrictions, with no self-imposed restrictions by the board. Therefore, no amount of the endowment as described above is considered net assets without donor restrictions.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 8 – Land, Building, and Equipment

At December 31, 2022 and 2021, the cost and accumulated depreciation of land, buildings, and equipment were as follows:

	2022	2021
Land and land improvements	\$ 2,178,352	\$ 2,174,902
Buildings and leasehold improvements	13,113,916	12,867,629
Office furniture and equipment	1,073,033	1,124,730
Automobiles and trucks	150,313	150,313
	<hr/>	<hr/>
Total costs	16,515,614	16,317,574
Less accumulated depreciation	(8,510,265)	(8,310,681)
	<hr/>	<hr/>
Land, building, and equipment, net	\$ 8,005,349	\$ 8,006,893
	<hr/>	<hr/>
Depreciation and amortization expense	\$ 328,837	\$ 328,640
	<hr/>	<hr/>

Girl Scouts Lexington Road, LLC (the LLC) owns the real estate located on Lexington Road, Louisville, Kentucky that is the site of the Council headquarters. The Council is the sole member of the LLC; therefore, all activity of the LLC is included in the Council's financial statements.

Note 9 – Leases

The Council leases certain office space, laptop computers, and copying machines. The Council assesses whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the balance sheet. The leases have remaining lease terms of 10 months to 23 months.

Operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our statements of financial position. ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

The Council uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the risk free rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense is recognized for these leases on a straight-line basis over the lease term. As of December 31, 2022, assets recorded under right of use assets – operating leases were \$83,945, and accumulated amortization associated with operating leases was \$48,283.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 9 – Leases (Continued)

The components of lease expense were as follows:

Year Ended December 31,	<u>2022</u>
Operating Leases, included in operating expenses	\$48,996
Short term leases, including in operating expenses	<u>\$3,300</u>
Total lease costs	<u>\$52,296</u>

Other information related to leases are as follows:

Year Ended December 31,	<u>2022</u>
Weighted average remaining lease term (years)	1
Weighted average discount rate	1.11%

Future minimum lease payments under operating lease are as follows:

Year Ending December 31,	
2023	\$ 26,921
2024	8,998
Less imputed interest	<u>257</u>
Total	<u>\$ 35,662</u>

Note 10 – Notes Payable

On April 21, 2020, the Council qualified for and received a loan pursuant to the Paycheck Protection Program (PPP), a program implemented by the U.S. Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act, from a qualified lender, for an aggregate principal amount of \$568,400 (PPP I). In addition, President Trump signed into law the Paycheck Protection Program and Health Care Enhancement Act on April 24, 2020, which increased funding provided by the CARES Act. Terms and conditions associated with the Paycheck Protection Program have been subsequently revised by the Paycheck Protection Program Flexibility Act of 2020, the Consolidated Appropriations Act, 2021 and the PPP Extension Act of 2021, which were enacted on June 5, 2020, December 27, 2020 and March 30, 2021, respectively.

The Council applied for and received forgiveness of PPP I. Forgiveness was approved on April 8, 2021. The proceeds from the forgiveness of the loan are recognized as income on the 2021 statement of activities.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 10 – Notes Payable (Continued)

On April 7, 2021, the Council qualified for and received a second loan pursuant to the PPP, from a qualified lender, for an aggregate principal amount of \$561,200 (PPP II). PPP II is unsecured and guaranteed by the U.S. Small Business Administration. The principal amount of PPP II is subject to forgiveness under the Paycheck Protection Program upon the Council's request to the extent that PPP II proceeds are used to pay expenses permitted by the Paycheck Protection Program, including payroll costs, covered rent and mortgage obligations, and covered utility payments incurred by the Council. To the extent that all or part of PPP II is not forgiven, the Council will be required to pay interest on PPP II at a rate of 1.0% per annum and commencing in March 2022 principal and interest payments will be required through the maturity date in April 2026. The terms of PPP II provide for customary events of default including, among other things, payment defaults, breach of representations and warranties, and insolvency events. PPP II may be accelerated upon the occurrence of an event of default. PPP II is recorded as a note payable on the statement of financial position as of December 31, 2021.

The Council applied for and received forgiveness of PPP II. Forgiveness was approved on November 2, 2022. The proceeds from the forgiveness of the loan are recognized as income on the 2022 statement of activities.

The Council has a note payable that consists of a mortgage note on the Council's headquarters secured by land, buildings, and improvements in September 2016. The note was amended in June 2021 to require payments of interest only at 3.25% for 5 years with the principal of \$2,795,945, due July 2026.

Note 11 – Line of Credit

The Council has available a line of credit in the amount of \$2,000,000 with variable interest equal to the prime rate (applicable rate of 7.50% at December 31, 2022), with a floor of 3.25%, maturing on May 22, 2026, secured by real estate. There was no outstanding balance at December 31, 2022 or 2021.

Note 12 – Board Designated Net Assets

Net assets without donor restrictions include reserves designated by the Board of the Council for specific purposes, which consists of the following:

Girl Scout Trust Fund – Created in 1970, the income can be distributed for the general purpose of promoting and conducting Girl Scout work. Up to 25% of the principal can be withdrawn in any calendar year with a two-thirds majority of the board of directors. The changes in the value of the assets as of December 31, 2022 and 2021 are as follows:

	2022	2021
Balance beginning of year	\$ 440,716	\$ 414,487
Unrealized investment gain (loss)	(86,415)	5,110
Investment income	8,282	33,119
Distributions	-	(12,000)
Balance at end of year	<u>\$ 362,583</u>	<u>\$ 440,716</u>

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 13 – Net Assets with Donor Restrictions

Net assets are restricted for the following purposes as of December 31, 2022 and 2021:

	2022	2021
Subject to specified purpose or passage of time:		
Program activities	\$ 670,847	\$ 428,952
Building and equipment	2,635	2,635
	<u>673,482</u>	<u>431,587</u>
Subject to the Council's spending policy:		
Accumulated earnings from endowments	<u>1,350,434</u>	<u>1,863,589</u>
Total net assets with donor restrictions restricted by purpose or time	<u>2,023,916</u>	<u>2,295,176</u>
Subject to restriction in perpetuity:		
Beneficial interest in perpetual trusts	2,192,224	2,758,016
Council managed endowment funds	<u>1,196,238</u>	<u>1,182,772</u>
Total net assets with donor restrictions restricted in perpetuity	<u>3,388,462</u>	<u>3,940,788</u>
Total net assets with donor restrictions	<u>\$ 5,412,378</u>	<u>\$ 6,235,964</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31, 2022 and 2021:

	2022	2021
Satisfaction of purpose restrictions:		
Program activities	<u>\$ 35,983</u>	<u>\$ 206,314</u>
	<u>\$ 35,983</u>	<u>\$ 206,314</u>

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 13 – Net Assets with Donor Restrictions (Continued)

Included under program activities in the net assets with donor restrictions are the following bequests:

The Annie Reis estate (original bequest was \$49,963) activity is as follows as of December 31, 2022 and 2021:

	2022	2021
Balance beginning of year	\$ 246,508	\$ 226,199
Investment income (loss)	(42,439)	22,677
Program expense	(2,153)	(2,368)
Balance at end of year	<u>\$ 201,916</u>	<u>\$ 246,508</u>

Under the provisions of the will, these funds will only be expended to benefit Girl Scouts in Muhlenberg County, Kentucky. A committee oversees the use of these funds.

The Katherine Schwartz estate (original bequest was \$5,000) activity is as follows as of December 31, 2022 and 2021:

	2022	2021
Balance beginning of year	\$ 22,416	\$ 20,549
Investment income (loss)	(3,849)	1,867
Program expense	(196)	-
Balance at end of year	<u>\$ 18,371</u>	<u>\$ 22,416</u>

Under the provisions of the will, these funds will be used to provide camping scholarships for girls in Daviess County, Kentucky.

Note 14 – Contributions of Nonfinancial Assets

For the years ended December 31, contributed nonfinancial assets recognized within the statement of activities included:

	2022	2021
Kiosk Buildings	<u>\$ 165,000</u>	<u>\$ -</u>
	<u>\$ 165,000</u>	<u>\$ -</u>

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 14 – Contributions of Nonfinancial Assets (Continued)

The Council also leases for one dollar certain other properties on which it conducts a portion of its operations. The fair value of these properties is not recognized as contributions of non-financial assets because it is not practicable to place a value on them and the Organization has determined the amounts would be immaterial to the financial statement presentation. These agreements expire at various times through 2050. The agreements require that the land be used for recreational purposes by Girl Scout organizations. The Council has constructed some facilities on these properties.

Note 15 – Special Events

The Council holds several fund raising events during the year. The gross revenue and direct costs of each are as follows for the years ended December 31, 2022 and 2021:

	Gross Revenue	Direct Costs	Net
2022			
Via Colori	\$ 72,786	\$ 29,521	\$ 43,265
2021			
Via Colori	\$ 63,663	\$ 32,703	\$ 30,960

Note 16 – Program Related Revenue

The Council conducts several program-related events to promote the development of career interests, skills and work habits of its members. The gross revenue and direct costs of each are as follows for the years ended December 31, 2022 and 2021:

	Gross Revenue	Direct Costs	Net
2022			
Cookie sale	\$ 6,191,443	\$ 2,289,812	\$ 3,901,631
Fall product sale	415,325	290,418	124,907
	\$ 6,606,768	\$ 2,580,230	\$ 4,026,538
2021			
Cookie sale	\$ 4,927,375	\$ 1,886,557	\$ 3,040,818
Fall product sale	383,443	269,149	114,294
	\$ 5,310,818	\$ 2,155,706	\$ 3,155,112

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 17 – Lease Income

The Council leases a portion of its main office building, as well as another building on the same property. The office space leases are operating leases with terms between 3 and 5 years. The office leases do not transfer ownership of the leased assets and do not provide an option for the lessees to purchase the assets.

The carrying value of the leased assets are included in land, buildings, and equipment on the Consolidated Statements of Financial Position.

The following is an analysis of the maturity of the undiscounted operating lease payments:

Year ending, December 31	
2023	\$ 135,924
2024	85,616
2025	62,843
2026	64,106
2027	16,106
	<u>\$ 364,595</u>

Operating lease income was \$192,446 and \$158,663 for 2022 and 2021, respectively.

Note 18 – Defined Benefit Pension Plan

The Council participates in the National Girl Scout Council Retirement Plan (NGSCR) (EIN 13-1624016), a noncontributory defined benefit pension plan sponsored by Girl Scouts of the USA. The plan is a multiple employer plan for Employee Retirement Income Security Act of 1974 (ERISA) purposes, and it is deemed to be a multiemployer plan for accounting purposes. The risks of participating in a multiemployer plan differ from those of single-employer plans in the following respects:

- Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan, then the unfunded obligations of the plan may be borne by the remaining participating employers.
- If the Council chooses to stop participating in its multiemployer plan, then it may be required to pay the plan an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The National Board of the Girl Scouts of the USA voted to freeze the plan to new entrants and to freeze future benefit accruals for all current participants under the plan effective July 31, 2010. The plan covers substantially all of the employees of various Girl Scout councils who were eligible to participate in the plan prior to the plan freeze. Accrued vested benefits prior to July 31, 2010 are based on years of service and salary levels. Due to the nature of the plan, it is not practicable to determine the extent to which the assets of the plan cover the actuarially computed value of vested benefits for the Council as a standalone operation. In addition, because the plan is considered a multiemployer plan, it is only subject to certain minimum reporting requirements of FASB ASC Subtopic 715-80: Multiemployer Plans, Disclosures about an Employer's Participation in a Multiemployer Plan.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 18 – Defined Benefit Pension Plan (Continued)

Net plan assets available for plan benefits continue to be less than the actuarial present value of accumulated plan benefits as of January 1, 2021. Based on the April 18, 2014 conditional approval by the Internal Revenue Service (IRS), all existing amortization bases in the plan's funding standard account as of January 1, 2013 were combined into one base and the resulting amortization period for that single base was extended to 10 years. Approval applies as long as at a minimum, beginning with the January 1, 2013 calendar year, \$30,000,000 is remitted. The \$30,000,000 calendar year minimum applies for each succeeding calendar year until the Plan is fully funded based upon the requirements of the Pension Protection Act of 2006 (PPA). In 2021, the funded status of the plan increased, and the \$30,000,000 minimum will no longer apply. In September 2020, the National Board of Girl Scouts of the USA approved to lower the contributions from \$30,000,000 to \$26,000,000 starting in calendar year 2023 until the Plan is fully funded on a market basis.

In addition, on April 8, 2014, President Obama signed H.R. 4275 into law, a relief package unanimously passed by Congress that gives NGSCR the flexibility to adopt the PPA funding requirements immediately or not at all. NGSCR has elected to adopt this relief and not be subject to PPA. Aggregate contributions made in fiscal years 2022 and 2021, were \$32,200,000 and \$32,700,000, respectively. Aggregate contributions made in fiscal year 2023 are expected to be \$27,550,000.

The Council's pension expense and contributions to the plan was \$424,764 for both 2022 and 2021. The 2023 contribution is expected to be \$424,764.

The Council's contributions are less than 5% of total contributions to the plan for each of the years presented. The audited, reported market to market funded status of the plan as of September 30, 2022, reports total plan assets of \$384,900,000 and total plan liabilities of \$496,300,000 for a deficit of \$111,400,000, which is 78% funded.

The National Board of the Girl Scouts of the USA has implemented a ten-year plan to meet the minimum funding requirements of the Plan. For future planning purposes, The National Board of the Girl Scouts of the USA has estimated the unfunded annual liability for the Council to be at least \$300,000 for the next ten years. These amounts are subject to change based on changes in asset values, interest rates and withdrawals.

Note 19 – Defined Contribution Pension Plan

The Council offers a 401(k) plan to its employees who are a minimum of twenty-one years of age. Participating employees may elect to contribute, on a tax deferred basis, a portion of their compensation, in accordance with Section 401(k) Of the Internal Revenue Code. The Council may make additional matching contributions to the plan at the discretion of the board of directors. For the years ended December 31, 2022 and 2021, employer contributions were \$39,290 and \$39,096, respectively.

Note 20 – Liquidity and Availability of Financial Assets

The following table reflects the Council's financial assets as of December 31, 2022, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, trust assets, assets held for others, perpetual endowments and accumulated earnings net of appropriations within one year, or because the governing board has set aside the funds for a specific purpose. The board designations could be drawn upon if the board approves that action.

Girl Scouts of Kentuckiana, Inc.
Notes to Consolidated Financial Statements (Continued)
December 31, 2022 and 2021

Note 20 – Liquidity and Availability of Financial Assets (Continued)

	<u>2022</u>
Financial Assets	
Cash	\$ 508,868
Accounts receivable	61,305
Promises to give, net	81,706
Grant receivable	1,361,511
Investments	<u>6,746,389</u>
Financial assets, at year-end	8,759,779
Less those unavailable for general expenditure within one year	
Promises to give collectible beyond one year	(23,771)
Investments subject to appropriation and satisfaction of donor restriction	(220,287)
Perpetual endowments	(1,503,922)
Accumulated endowment earnings	(1,421,958)
Board designated reserves and accumulated earnings subject to appropriation beyond one year	<u>(310,865)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,278,976</u>

In addition to financial assets available to meet general expenditures over the year, the Council anticipates covering its general expenditures by collecting sufficient program and other revenues, by utilizing resources from current and prior year's gifts and by appropriating the investment return on its board-designated and donor-restricted endowments, as needed. As described in Note 10, the Council also has a \$2,000,000 line of credit, which it could draw upon in the event of an anticipated liquidity need.

Note 21 - Commitment & Contingencies

On December 14, 2022, the Council entered into a purchase agreement related to the 2022-2023 Girl Scout cookie season. Under the agreement, the Council must purchase a minimum of 119,000 cases of cookies at an estimated cost of \$1,606,500.

Note 22 - Subsequent Events

Management has evaluated subsequent events for recognition or disclosure in the financial statements through March 22, 2023, which was the date at which the financial statements were available to be issued.



Kentucky Secretary of State

Michael G. Adams

GIRL SCOUTS OF KENTUCKIANA, INC.

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General Information

Organization Number	0014874
Name	GIRL SCOUTS OF KENTUCKIANA, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	6/27/1932
Organization Date	6/27/1932
Expiration Date	6/27/2031
Last Annual Report	7/3/2024
Principal Office	2115 LEXINGTON ROAD LOUISVILLE, KY 40206
Registered Agent	GREG CARDWELL-COPENHEFER 2115 LEXINGTON ROAD LOUISVILLE, KY 40206

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