

0-213-23

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

(as amended)

Applicant/Program: Girl Scouts of Kentuckiana, INC. / Via Colori Festival
Applicant Requested Amount: \$10,049
Appropriation Request Amount: ~~\$1000~~ ~~\$3,500~~ \$6,500

Executive Summary of Request

Via Colori Festival is a family friendly event being held October 21st & 22nd at Waterfront Park's Big Four Bridge Lawn. Over 100 artists participate and over 20,000 attendees come out to enjoy this free community event where artists create masterpieces on the sidewalks. Funds will be used for venue rental & sanitation costs.

Is this program/project a fundraiser?

☒ Yes ☐ No *gmp*

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 #

APC
 Primary Sponsor Signature

\$1000
 Amount

9/7/2023
 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.

Approved by:*RW Blair*9/28/2023

Appropriations Committee Chairman

Date

Final Appropriations Amount: _____

Approved Committee

Date: 9/24/23

Applicant/Program:

Girl Scouts of Kentuckiana, Inc / Via Colori Festival

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	_____	\$ 500
District 4	_____	\$ _____
District 5	_____	\$ 500
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	<u>Ben Reno-Weber</u>	\$ 500
District 9	_____	\$ _____
District 10	<u>Carly B. Hilde</u>	\$ 500
District 11	_____	\$ _____
District 12	<u>Dw. B. Hilde</u>	\$ 500
District 13	_____	\$ _____
District 14	<u>Lindi Fowler</u>	\$ 500
District 15	_____	\$ 500

Applicant/Program:

Girl Scouts of Kentuckiana, Inc / Via Colori Festival

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 _____ \$ 500

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 Anthony Piagentini _____ \$ 500

District 20 _____ \$ _____

District 21 _____ \$ 500

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ 500

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 / \$10,049

Yes/No/NA

Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input checked="" type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input checked="" type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input checked="" type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input checked="" type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input checked="" type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input checked="" type="checkbox"/> N/A
Is the application properly signed and dated by authorized signatory?	<input checked="" type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input checked="" type="checkbox"/> 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 checked="" type="checkbox"/> 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 checked="" type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input checked="" type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input checked="" type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input checked="" type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input checked="" type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input checked="" type="checkbox"/> N/A
Is the most recent annual audit (if required by organization) included?	<input checked="" type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input checked="" type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input checked="" type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input checked="" type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input checked="" type="checkbox"/> Yes
Is the IRS Form 990 included?	<input checked="" type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input checked="" type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input checked="" type="checkbox"/> 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 checked="" type="checkbox"/> Yes

Prepared by: Jasmine Presley

Date: 9/7/2023

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: <i>(as listed on: http://www.sos.ky.gov/business/records)</i> 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@gskentuckiana.org
Financial Contact:	Greg Cardwell-Copenhefer	Title:	Chief Business Officer
Phone:	502-716-7237	Email:	gccopenhefer@gskentuckiana.org
Organization's Representative who attended NDF Training: Dusty Siravo			
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: (\$) \$ 10,049.00		Total Metro Award (this program) in previous year: (\$) \$ 0.00	
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 type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input 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
Please see attached board roster for full listing of board members	
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
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, Executive Director	\$ 150,000.00
Greg Cardwell-Copenhefer	\$ 106,000.00
Meredity De Renzo	\$ 105,000.00

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 21st and 22nd at Waterfront Park's Big Four Bridge Lawn. This festival has drawn tens of thousands since it came to Kentucky 16 years ago, and 2023 will be Girl Scouts of Kentuckiana's third 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): \$7,500
Sanitation Costs: \$2,549

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 sanitation costs in September, 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 \$185,190 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, such as animal rescue groups and Hope's Closet. 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			\$ 0.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)	\$ 10,049.00	\$ 46,251.00	\$ 56,300.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 10,049.00	\$ 46,251.00	\$ 56,300.00
% of Program Budget	17.85%	82.15%	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)	\$ 46,251.00
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 46,251.00

*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	\$ 7,500.00		\$ 7,500.00
Sanitation Costs	\$ 2,549.00		\$ 2,549.00
Facilities (Other): Power washing, golf carts		\$ 3,151.00	\$ 3,151.00
Security		\$ 4,000.00	\$ 4,000.00
Tents/tables		\$ 5,000.00	\$ 5,000.00
Bike racks/safety fencing		\$ 1,000.00	\$ 1,000.00
EMS		\$ 1,000.00	\$ 1,000.00
Hospitality		\$ 4,000.00	\$ 4,000.00
Volunteer Support		\$ 2,500.00	\$ 2,500.00
Marketing		\$ 3,500.00	\$ 3,500.00
Chalk		\$ 5,000.00	\$ 5,000.00
STEM		\$ 3,000.00	\$ 3,000.00
Kids Zone		\$ 4,500.00	\$ 4,500.00
Printing		\$ 5,000.00	\$ 5,000.00
Permits/Fees		\$ 3,600.00	\$ 3,600.00
Misc.		\$ 1,000.00	\$ 1,000.00
			\$ 0.00
Total	\$ 10,049.00	\$ 46,251.00	\$ 56,300.00

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
186 Volunteers for a total of 2,470 hours	\$ 78,546.00	\$31.80/hour (2023 Independent Sector value)
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>	\$ 78,546.00	

*** 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: 07/01/2023

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

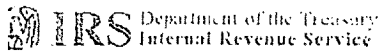
1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event 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:	08/13/2023
Legal Signatory: (please print):	Dusty Siravo	Title:	Donor Relations & Dev. Mgr.
Phone:	(270) 495-4095	Extension:	
Email:	dsiravo@gskentuckiana.org		



Department of the Treasury
Internal Revenue Service

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

52

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 2023 Agency Budget

	2023 Budget
Revenue	
Contributions	333,000
Cookie Sales	4,005,846
Product Sales	115,000
Service Fees	97,650
Grants	192,000
Camp Fees	268,143
Program Fees	107,599
Sale of Materials	100,000
Investments	184,796
Lease	209,091
Misc.	12,000
TOTAL Revenue	5,625,125
Expense	
Salaries and Benefits	3,645,250
GSUSA Defined Benefit Plan	424,764
Professional/Program Fees	270,538
Supplies	109,539
Telephone/Internet	102,404
Postage/Shipping	47,130
Occupancy	371,019
Maintenance/Equipment Rental	23,450
Printing/Publications/Web	217,741
Travel	159,120
Trainings/Meetings	151,738
Financial Assistance	192,300
Dues	5,030
Interest	99,900
Insurance	174,499
Misc.	181,389
TOTAL Expenses	6,175,810
Operational Net	-550,686

Girl Scouts of Kentuckiana
Statement of Activities
As Of JUN 30, 2023
For All Departments

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MONTH

YEAR-TO-
DATE

	Budget	Actual	Variance	Budget	Actual	Variance	Last Year	Annual Budget
Public Support and Revenue								
Contributions	\$20,000	\$20,959	\$959	\$95,000	\$116,583	\$21,583	\$187,806	\$333,000
Cookie Sales	\$0	\$0	\$0	\$4,005,846	\$4,011,564	\$5,718	\$3,699,902	\$4,005,846
Product Sales	\$0	\$0	\$0	\$0	(\$8)	(\$8)	(\$498)	\$115,000
Service Fee	\$8,348	\$8,905	\$557	\$85,838	\$75,070	(\$10,768)	\$68,745	\$97,650
Grants	\$70,000	\$56,613	(\$13,387)	\$113,000	\$132,514	\$19,514	\$40,076	\$192,000
Camp Fees	\$122,380	\$70,580	(\$51,800)	\$136,780	\$82,513	(\$54,268)	\$53,704	\$271,644
Program Fees	\$19,449	\$4,956	(\$14,493)	\$35,949	\$22,849	(\$13,100)	\$11,656	\$104,099
Girl Scout Shop	\$4,200	\$3,060	(\$1,140)	\$26,400	\$18,050	(\$8,350)	\$30,223	\$100,000
Investment Income	\$1,667	\$132,721	\$131,054	\$10,000	\$251,478	\$241,478	(\$561,919)	\$104,796
Endowment Income	\$0	\$6,926	\$6,926	\$80,000	\$114,260	\$34,260	\$119,084	\$80,000
Lease Income	\$17,462	\$17,487	\$25	\$104,319	\$104,620	\$301	\$87,468	\$209,091
Miscellaneous Income	\$1,000	\$0	(\$1,000)	\$6,000	\$15,039	\$9,039	\$32,951	\$12,000
Total Public Support & I	\$264,506	\$322,207	\$57,701	\$4,699,132	\$4,944,532	\$245,400	\$3,769,198	\$5,625,126
Expenses								
Salaries and Benefits	\$561,487	\$476,865	\$84,622	\$2,031,640	\$1,900,640	\$130,999	\$1,574,905	\$4,070,014
Professional Fees/Outside	\$25,625	\$12,821	\$12,804	\$138,798	\$92,477	\$46,321	\$110,859	\$270,158
Supplies	\$20,647	\$32,711	(\$12,064)	\$71,404	\$56,877	\$14,526	\$35,506	\$109,959
Telephone	\$8,388	\$6,258	\$2,130	\$52,334	\$45,320	\$7,014	\$37,494	\$102,404
Postage/Shipping	\$2,386	\$4,361	(\$1,975)	\$18,528	\$15,313	\$3,215	\$10,110	\$47,130
Occupancy	\$30,029	\$46,780	(\$16,751)	\$188,330	\$223,622	(\$35,292)	\$205,156	\$371,019
Maintenance/Rental of Equ	\$1,012	\$3,708	(\$2,696)	\$11,495	\$18,751	(\$7,256)	\$16,961	\$23,450
Printing, Web, IT	\$10,335	\$8,998	\$1,337	\$104,753	\$105,300	(\$547)	\$93,547	\$217,741
Travel	\$28,603	\$22,619	\$5,984	\$93,896	\$91,041	\$2,854	\$60,243	\$179,120
Training, Meetings	\$8,208	\$7,139	\$1,069	\$86,722	\$56,941	\$29,781	\$50,635	\$134,838
Financial Assistance	\$18,100	\$19,491	(\$1,391)	\$88,200	\$106,866	(\$18,666)	\$84,765	\$187,300
Organization Dues	\$0	\$225	(\$225)	\$3,780	\$3,886	(\$106)	\$1,125	\$5,030
Int Exp Short or Long Term	\$7,700	\$7,718	(\$18)	\$53,700	\$45,310	\$8,390	\$51,160	\$99,900
Insurance	\$14,542	\$14,294	\$248	\$87,249	\$85,335	\$1,915	\$77,451	\$174,499
Recruitment, Rewards, Fee	\$6,345	\$19,505	(\$13,160)	\$73,976	\$102,685	(\$28,710)	\$87,481	\$183,249
Depreciation	\$27,667	\$26,467	\$1,200	\$166,000	\$160,689	\$5,311	\$163,854	\$332,000
Total Expenses	\$771,074	\$709,960	\$61,114	\$3,270,805	\$3,111,054	\$159,751	\$2,661,252	\$6,507,811
Excess Revenue Over I	(\$506,568)	(\$387,753)	\$118,815	\$1,428,328	\$1,833,478	\$405,151	\$1,107,945	(\$882,685)
Capital Expense	\$0	\$2,642	(\$2,642)	\$0	\$108,418	(\$108,418)	\$93,461	\$0

Girl Scouts of Kentuckiana
Statement of Financial Position
As Of JUN 30, 2023
For All Departments

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	Current Year	Previous Year	Change	Percent Incr(Decr)
ASSETS				
CURRENT ASSETS				
Cash	\$2,242,551	\$1,062,627	\$1,179,924	211
Money Markets	\$54,226	\$54,172	\$54	100
Cash Clearing	\$527	\$227	\$301	233
Promise To Give Receivable	\$229,786	\$17,132	\$212,655	1,341
Accounts Receivable	\$1,237,680	\$1,255,778	(\$18,098)	99
Prepaid Expenses	\$191,117	\$186,857	\$4,260	102
Inventory	\$154,030	\$99,397	\$54,633	155
Total Current Assets	\$4,109,917	\$2,676,188	\$1,433,729	154
OTHER ASSETS				
Operating Reserves	\$1,411,058	\$2,812,926	(\$1,401,867)	50
Long Term Reserves	\$2,456,209	\$2,219,070	\$237,139	111
Donor Restricted Funds	\$1,271,694	\$1,209,057	\$62,637	105
Endowment Fund	\$1,905,804	\$1,776,784	\$129,019	107
Beneficial Interest - Jacobs	\$1,612,862	\$2,042,861	(\$429,999)	79
Beneficial Interest - Houchens	\$254,589	\$320,738	(\$66,149)	79
Other Beneficial Interests	\$476,573	\$551,072	(\$74,499)	86
Total Other Assets	\$9,388,788	\$10,932,507	(\$1,543,719)	86
LAND, BLDGS. & EQUIP.				
Land, Bldgs. & Equipment	\$16,553,097	\$16,317,575	\$235,523	101
Less Accum Depr.	(\$8,670,954)	(\$8,474,535)	(\$196,419)	102
Net Land, Bldg & Equipment	\$7,882,144	\$7,843,039	\$39,104	100
Total Assets	\$21,380,849	\$21,451,734	(\$70,885)	100

Girl Scouts of Kentuckiana
Statement of Financial Position
As Of JUN 30, 2023
For All Departments

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	Current Year	Previous Year	Change	Percent Incr(Decr)
LIABILITIES & NET ASSETS				
LIABILITIES				
Accounts Payable	\$437,011	\$1,108,908	(\$671,897)	39
Payroll Withholdings	\$10,536	(\$946)	\$11,482	(1,114)
Accrued Expenses	\$64,810	\$49,123	\$15,687	132
Deferred Income	\$128,943	\$118,957	\$9,986	108
Custodial Funds	\$43,326	\$45,874	(\$2,548)	94
Security Dep/Lease Liability/LOC	\$44,588	\$14,523	\$30,065	307
Total Current Liabilities	\$729,215	\$1,336,439	(\$607,224)	55
Long Term Debt	\$2,795,945	\$2,795,945	\$0	100
Total Liabilities	\$3,525,160	\$4,132,384	(\$607,224)	85
NET ASSETS				
Unrestricted	\$10,225,214	\$10,266,666	(\$41,451)	100
Board Designated (Unrestricted)	\$359,976	\$359,976	\$0	100
Net Profit / (Loss)	\$1,725,060	\$1,014,485	\$710,575	170
Total Unrestricted	\$12,310,249	\$11,641,126	\$669,124	106
Temporarily Restricted	\$2,156,012	\$1,732,555	\$423,458	124
Permanently Restricted	\$3,389,427	\$3,945,670	(\$556,243)	86
Total Net Assets	\$5,545,439	\$5,678,224	(\$132,785)	98
Total Liabilities & Net Assets	\$21,380,849	\$21,451,734	(\$70,885)	100

Form **8453-TE****Tax Exempt Entity Declaration and Signature
for Electronic Filing**

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue ServiceFor calendar year 2021, or tax year beginning _____, and ending _____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
▶ Go to www.irs.gov/Form8453TE for the latest information.

Name of filer

EIN or SSN

Girl Scouts of Kentuckiana, Inc.****-***4698****Part I Type of Return and Return Information**

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) ...	1b _____
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b 4,957
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here ▶ <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here ▶ <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here ▶ <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration of Officer or Person Subject to Tax

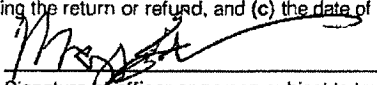
8 ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to

(name of entity) _____, (EIN) _____,

and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here ▶  **09/21/22** ▶ **CEO**
Signature of officer or person subject to tax Date Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶ Myron D. Fisher	Date 09/21/22	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN *****
	Firm's name (for yours if self-employed), address, and ZIP code ▶ Baldwin CPAs, PLLC 713 W Main St Richmond KY 40475-1351	EIN **-***6603	Phone no. 859-626-9040		

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8453-TE** (2021)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2021**Open to Public Inspection****A For the 2021 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.****Doing business as**

Number and street (or P.O. box if mail is not delivered to street address)

2115 Lexington Road

Room/suite

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

Louisville**KY 40206****D Employer identification number******-***4698****E Telephone number****502-636-0900****G Gross receipts \$ 8,591,993****F Name and address of principal officer:****Maggie Elder
2115 Lexington Road
Louisville KY 40206****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****H(c) Group exemption number** ▶**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	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	95
	6 Total number of volunteers (estimate if necessary)	6	5000
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	35,599
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	23,606	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	459,434	2,048,807
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	147,542	265,654
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	311,998	428,815
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,748,846	3,404,082
	12	5,667,820	6,147,358
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	68,978	108,155
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,432,061	3,245,631
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 226,918		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,775,665	1,695,290
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,276,704	5,049,076
	19 Revenue less expenses. Subtract line 18 from line 12	391,116	1,098,282
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year
21 Total liabilities (Part X, line 26)		18,938,583	20,566,155
22 Net assets or fund balances. Subtract line 21 from line 20		3,913,381	3,703,550
22		15,025,202	16,862,605

Part II Signature Block

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

Sign Here

Signature of officer

Date

Maggie Elder**CEO**

Type or print name and title

Paid**Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Myron D. Fisher**Myron D. Fisher****09/21/22***********

Firm's name

Baldwin CPAs, PLLC

Firm's EIN ▶

****-***6603**

Firm's address

713 W Main St

Phone no.

859-626-9040

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)

Form 990 (2021) **Girl Scouts of Kentuckiana, Inc.**

61-0444698

Page **2****Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

Girl Scouting 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 \$ **4,079,552** including grants of \$ **108,155**) (Revenue \$ **3,555,177**)

Across a 64-county area that includes the western half of Kentucky and part of southern Indiana, the council served more than 7,500 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 2020 our accomplishments can be measured by the successes of our girls. Even with activities severely restricted by a year of the COVID pandemic, GSK was home to 15 Gold Award Girl Scouts, 46 Silver Award Girl Scouts, and sellers of 1.1 million boxes of cookies. The Council had record high girl retention in 2021 (for the second year in a row), 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 **4,079,552**

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	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 X	
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	3	X
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	4 X	
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	5	X
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	6	X
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	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
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	9 X	
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	10 X	
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	11a X	
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	11b	X
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	11c	X
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	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
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	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
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	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
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	14b	X
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	15	X
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	16	X
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	17	X
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	18 X	
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	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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	21	X

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	X	
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	X	
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		X
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		X
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		X
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		X
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		X
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		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
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	X	
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		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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		X
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		X
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.	X	

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	11	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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	95
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	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 person, or mine operator engage in 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	20	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.		20		
b Enter the number of voting members included on line 1a, above, who are independent	1b	20		
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	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
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, 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				148,046	0	6,728
(2) John Gregory Cardwell-Copenhaver	40.00									
CBO	0.00			X				98,200	0	3,195
(3) Meredith DeRenzo	40.00									
COO	0.00			X				84,346	0	7,202
(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) Dwayne Compton	2.00									
Member at Large	0.00	X						0	0	0
(7) Jamie Farley	2.00									
Member at Large	0.00	X						0	0	0
(8) Aubrey Gregory	2.00									
Member at Large	0.00	X						0	0	0
(9) Sharon Handy	2.00									
Chair	0.00	X		X				0	0	0
(10) Simon Keemer	2.00									
Treasurer	0.00	X		X				0	0	0
(11) Lori Kimble	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 LaRue	2.00									
Member at Large	0.00	X						0	0	0
(13) Terri Massey	2.00									
First Vice-Chair	0.00	X		X				0	0	0
(14) Shannon Montgomery	2.00									
Member at Large	0.00	X						0	0	0
(15) Janessa Moran	2.00									
Secretary	0.00	X		X				0	0	0
(16) Tori Powell	2.00									
Member at Large	0.00	X						0	0	0
(17) Susan Ragsdale	2.00									
Member at Large	0.00	X						0	0	0
(18) Erin Schroeder	2.00									
Member at Large	0.00	X						0	0	0
(19) Sr. Sharon Sullivan	2.00									
Second Vice-Chair	0.00	X		X				0	0	0
1b Subtotal								330,592		17,125
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								330,592		17,125

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 **1**

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

	Yes	No
3		X

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

	Yes	No
4	X	

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
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**

Form 990 (2021) **Girl Scouts of Kentuckiana, Inc.****61-0444698**Page **9****Part VIII Statement of Revenue**Check 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	3,552				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,728,362				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	316,893				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			2,048,807			
Program Service Revenue	2a Camping and program fees	Business Code	900099	163,599	163,599		
	b Membership fees	900099	102,055	102,055			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			265,654			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			428,815		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6a Gross rents		(i) Real	158,663				
b Less: rental expenses		(ii) Personal	75,064				
c Rental inc. or (loss)			83,599				
d Net rental income or (loss)				83,599	35,599	48,000	
7a Gross amount from sales of assets other than inventory		(i) Securities					
b Less: cost or other basis and sales exps.		(ii) Other					
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			63,663				
b Less: direct expenses			32,703				
c Net income or (loss) from fundraising events				30,960		30,960	
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		5,560,515					
b Less: cost of goods sold		2,336,868					
c Net income or (loss) from sales of inventory			3,223,647	3,223,647			
Miscellaneous Revenue	11a Other Revenue	Business Code	900099	65,876	65,876		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			65,876			
	12 Total revenue. See instructions			6,147,358	3,555,177	35,599	507,775

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	108,155	108,155		
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	330,593	260,895	54,303	15,395
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	2,073,628	1,636,449	340,618	96,561
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	463,860	366,065	76,194	21,601
9 Other employee benefits	199,628	157,541	32,791	9,296
10 Payroll taxes	177,922	140,411	29,226	8,285
11 Fees for services (nonemployees):				
a Management				
b Legal	1,893		1,893	
c Accounting	35,167		35,167	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	22,399	8,125	12,029	2,245
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	159,534	144,511		15,023
12 Advertising and promotion				
13 Office expenses	187,073	149,130	23,525	14,418
14 Information technology				
15 Royalties				
16 Occupancy	327,791	291,122	31,185	5,484
17 Travel	80,386	74,778	4,365	1,243
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	45,210	30,744	14,120	346
20 Interest	89,167	73,217	11,692	4,258
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	300,889	256,966	37,355	6,568
23 Insurance	136,247	109,703	17,935	8,609
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	185,772	160,235	9,488	16,049
b Recruitment	90,789	89,500	1,289	
c Equipment rental & maint.	18,121	14,769	2,265	1,087
d Miscellaneous	14,852	7,236	7,166	450
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,049,076	4,079,552	742,606	226,918
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	538,833	2	434,272
	3 Pledges and grants receivable, net	39,846	3	1,165,486
	4 Accounts receivable, net	225,401	4	32,795
	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	134,402	8	99,397
	9 Prepaid expenses and deferred charges	50,303	9	45,094
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16,317,574		
	b Less: accumulated depreciation	10b 8,310,681		
		8,213,017	10c	8,006,893
	11 Investments—publicly traded securities	9,736,781	11	10,782,218
	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		
16 Total assets. Add lines 1 through 15 (must equal line 33)	18,938,583	16	20,566,155	
Liabilities	17 Accounts payable and accrued expenses	409,526	17	185,863
	18 Grants payable		18	
	19 Deferred revenue	101,018	19	108,319
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	28,928	21	45,370
	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	3,364,345	23	3,357,145
	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	9,564	25	6,853
	26 Total liabilities. Add lines 17 through 25	3,913,381	26	3,703,550
	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		9,353,227	27	10,626,641
28 Net assets with donor restrictions		5,671,975	28	6,235,964
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		15,025,202	32	16,862,605
33 Total liabilities and net assets/fund balances	18,938,583	33	20,566,155	

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	6,147,358
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,049,076
3	Revenue less expenses. Subtract line 2 from line 1	3	1,098,282
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	15,025,202
5	Net unrealized gains (losses) on investments	5	381,567
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	357,554
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	16,862,605

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 Single Audit Act and OMB Circular A-133?		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		

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(e)(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

2021Open 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) 2021

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	347,951	233,025	376,526	459,434	2,048,807	3,465,743
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	347,951	233,025	376,526	459,434	2,048,807	3,465,743
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)						540,204
6 Public support. Subtract line 5 from line 4						2,925,539

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	347,951	233,025	376,526	459,434	2,048,807	3,465,743
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	263,218	427,484	283,283	367,485	476,815	1,818,285
9 Net income from unrelated business activities, whether or not the business is regularly carried on	20,429	23,597	24,360	24,198	24,606	117,190
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	33,052	16,169	12,241		65,876	127,338
11 Total support. Add lines 7 through 10						5,528,556
12 Gross receipts from related activities, etc. (see instructions)					12	35,702,784
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 2021 (line 6, column (f) divided by line 11, column (f))	14	52.92%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	47.12%
16a 33 1/3% support test—2021. 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—2020. 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—2021. 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—2020. 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"/>	

Schedule A (Form 990) 2021

Girl Scouts of Kentuckiana, Inc.

61-0444698

Page 3

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐

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

Schedule A (Form 990) 2021

Part IV Supporting Organizations

(Complete only if you checked a box in 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.

3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations1 ☐ 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 (explain in detail in Part VI):		
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			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2021 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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 \$ 127,338

SCHEDULE C
(Form 990)**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

2021**Open to Public Inspection**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.Department of the Treasury
Internal Revenue Service**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

61-0444698**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.****1** Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."**2** Political campaign activity expenditures. See instructions

▶ \$

3 Volunteer hours for political campaign activities. See instructions**Part I-B Complete if the organization is exempt under section 501(c)(3).****1** Enter the amount of any excise tax incurred by the organization under section 4955

▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955

▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?☐ Yes ☐ No**4a** Was a correction made?☐ Yes ☐ No**b** If "Yes," describe in Part IV.**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).****1** Enter the amount directly expended by the filing organization for section 527 exempt function activities

▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities

▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b

▶ \$

4 Did the filing organization file Form 1120-POL for this year?☐ Yes ☐ No**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		0													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		0													
c Total lobbying expenditures (add lines 1a and 1b)		0													
d Other exempt purpose expenditures		5,124,140													
e Total exempt purpose expenditures (add lines 1c and 1d)		5,124,140													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		406,207													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		101,552													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount	445,943	432,524	416,334	406,207	1,701,008
b Lobbying ceiling amount (150% of line 2a, column (e))					2,551,512
c Total lobbying expenditures				0	
d Grassroots nontaxable amount	111,486	108,131	104,084	101,552	425,253
e Grassroots ceiling amount (150% of line 2d, column (e))					637,880
f Grassroots lobbying expenditures				0	

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Schedule C, Part II-A, Explanation of Four Year Averaging

No lobbying expenses in those years.

Part IV Supplemental Information (continued)

Schedule C (Form 990) 2021

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**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

2021Open to Public
Inspection

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

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).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

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

Schedule D (Form 990) 2021

Girl Scouts of Kentuckiana, Inc.

61-0444698

Page 2

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
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	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	5,179,377	4,765,411	4,122,982	4,526,781	4,023,717
b Contributions	32,189		3,285	10,543	43,682
c Net investment earnings, gains, and losses	708,191	575,488	826,437	-250,353	604,753
d Grants or scholarships					
e Other expenditures for facilities and programs	-115,380	-161,522	-187,293	-163,989	-145,371
f Administrative expenses					
g End of year balance	5,804,377	5,179,377	4,765,411	4,122,982	4,526,781

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:

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

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		2,174,902		2,174,902
b Buildings		12,867,629	7,285,023	5,582,606
c Leasehold improvements				
d Equipment		1,275,043	1,025,658	249,385
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,006,893

Schedule D (Form 990) 2021

Schedule D (Form 990) 2021 **Girl Scouts of Kentuckiana, Inc.**

61-0444698

Page **3****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) Security deposit	6,853
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	6,853

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 XIII ☒

Schedule D (Form 990) 2021

Girl Scouts of Kentuckiana, Inc.

61-0444698

Page 4

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	6,961,543
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	381,567	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	357,554	
e	Add lines 2a through 2d		2e	739,121
3	Subtract line 2e from line 1		3	6,222,422
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	-75,064	
c	Add lines 4a and 4b		4c	-75,064
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	6,147,358

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	5,124,140
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	75,064	
e	Add lines 2a through 2d		2e	75,064
3	Subtract line 2e from line 1		3	5,049,076
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	5,049,076

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**

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	\$	357,554
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Part XI, Line 4b - Revenue Amounts Included on Return - Other

Rental expenses	\$	-75,064
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Part XII, Line 2d - Expense Amounts Included in Financials - Other

Rental expense	\$	75,064
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**SCHEDULE G
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021Open to Public
Inspection

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

61-0444698**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations **e** ☐ Solicitation of non-government grants
b ☐ Internet and email solicitations **f** ☐ Solicitation of government grants
c ☐ Phone solicitations **g** ☐ Special fundraising events
d ☐ In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1 Via Colori (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	63,663			63,663
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	63,663			63,663
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	6,920			6,920
	7 Food and beverages	2,987			2,987
	8 Entertainment				
	9 Other direct expenses	22,796			22,796
	10 Direct expense summary. Add lines 4 through 9 in column (d)				32,703
11 Net income summary. Subtract line 10 from line 3, column (d)				30,960	

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

Schedule G (Form 990) 2021

Girl Scouts of Kentuckiana, Inc.

61-0444698

Page 3

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶

Address ▶

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer
 ☐ Employee
 ☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

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

**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

2021**Open to Public
Inspection**

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? **Yes** ☐ **No** ☒

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

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

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) (2021)

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021Open to Public
Inspection

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

61-0444698

Part I Questions Regarding Compensation**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.☐ First-class or charter travel☐ Travel for companions☐ Tax indemnification and gross-up payments☐ Discretionary spending account☐ Housing allowance or residence for personal use☐ Payments for business use of personal residence☐ Health or social club dues or initiation fees☐ Personal services (such as maid, chauffeur, chef)**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.☐ Compensation committee☐ Independent compensation consultant☐ Form 990 of other organizations☐ Written employment contract☐ Compensation survey or study☒ Approval by the board or compensation committee**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment?**b** Participate in or receive payment from a supplemental nonqualified retirement plan?**c** Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization?**b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:**a** The organization?**b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

Part I Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Maggie Elder CEO	148,046	0	0	6,728	0	154,774	0
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Part III Supplemental Information

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

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Employer identification number

Girl Scouts of Kentuckiana, Inc.

61-0444698

Form 990 - Organization's Mission or Most Significant Activities

Girl Scouting builds girls of courage, confidence and character, who make the world a better place. Girl Scouts of Kentuckiana advocates for all girls and helps them build character and gain skills for success in life. In partnership with committed adults and communities, we inspire girls to develop strong values, leadership skills, social conscience and conviction about their own potential and self-worth.

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

Adult members and Youth members 14 years of age and above elect persons from amongst their number to be delegates to the Delegate Assembly. The Delegate Assembly meets annually.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

The Delegate Assembly elects the members of the Board and the Officers of the Board.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members

Members have sole authority to approve, amend the articles of incorporation and by-laws of the organization. Members also elect those who serve on the governing body.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

A copy of the 990, after review by the staff, was provided to the finance committee for review. A copy of the 990 is provided to all board members

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

61-0444698

prior to filing this form with the IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Members of the Board of Directors sign conflict of interest disclosure statements annually. As a condition of employment, all employees are also required to complete such a disclosure upon hire. Should a conflict be disclosed, the person with the conflict must leave the room and not participate in any discussions or votes concerning the matter. The minutes of the meeting must reflect the disclosure of the conflict of interest and that the conflicted party was removed and did not participate in discussion or voting. If there is a question as to the existence of a conflict of interest, the individual with the potential conflict must be removed from the discussion and voting on whether or not a conflict of interest exists.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

Base salary is determined by the Board of Directors based on guidelines provided by GSUSA for the size, location, demographics, etc. of the Council.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

Through the IRS, our Form 990 is available for viewing through: [guidestar.org](https://www.guidestar.org). We also have current and recent historical 990s available on the Council's website: [gskentuckiana.org](https://www.gskentuckiana.org). Our Form 990 and other applicable forms are available upon request during normal business hours at the Council's main office.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Employer identification number

61-0444698

Any of the organization's documents, policies and financial statements are
available upon request.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Change in value of perpetual trusts	\$	357,554
-------------------------------------	----	---------

Rental expenses	\$	75,064
-----------------	----	--------

Rental expense	\$	-75,064
----------------	----	---------

Total	\$	357,554
-------	----	---------

**SCHEDULE R
(Form 990)****Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
 ▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

Name of the organization

Girl Scouts of Kentuckiana, Inc.

Part I

Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) GIRL SCOUTS LEXINGTON ROAD, LLC 2115 LEXINGTON ROAD LOUISVILLE KY 40206	OWNS REAL	KY		4,799,146	Girl Scout
(2)					
(3)					
(4)					
(5)					

Part II

Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
(1)						Yes No
(2)						
(3)						
(4)						
(5)						

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

DAA

Schedule R (Form 990) 2021

OMB No. 1545-0047

2021

Open to Public
Inspection

Employer identification number

61-0444698

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(1)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
								Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(1)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
									Yes	No
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line. Including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-e)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII

Supplemental Information.

Supplemental information:
Provide additional information for responses to questions on Schedule R. See instructions.

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.

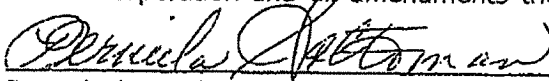
Article X - Amendments

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



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

END OF DOCUMENT

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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Girl Scouts of Kentuckiana, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-Partnership) ▶

Notes: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ 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 FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

2115 Lexington Road

6 City, state, and ZIP code

Louisville, KY 40206

7 List account number(s) here (optional)

Requester's name and address (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. Also see *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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶

Jonya Shuster

Date ▶ 8-16-23

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (Interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What Is backup withholding*, later.



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	Total	Without Donor Restrictions	With Donor Restrictions	Total
Total Public Support and Revenue	5,728,848	(787,603)	4,941,245	6,191,240	770,303	6,961,543
Net Assets Released From Restrictions	35,983	(35,983)	-	206,314	(206,314)	-
Total Public Support and Revenue	5,764,831	(823,586)	4,941,245	6,397,554	563,989	6,961,543
Expenses						
Program services	4,798,788	-	4,798,788	4,154,616	-	4,154,616
Management and general	759,189	-	759,189	742,606	-	742,606
Fund raising	248,306	-	248,306	226,918	-	226,918
Total Expenses	5,806,283	-	5,806,283	5,124,140	-	5,124,140
Change In Net Assets	(41,452)	(823,586)	(865,038)	1,273,414	563,989	1,837,403
Net Assets at Beginning of Year	10,626,640	6,235,964	16,862,604	9,353,226	5,671,975	15,025,201
Net Assets at End of Year	<u>\$ 10,585,188</u>	<u>\$ 5,412,378</u>	<u>\$ 15,997,566</u>	<u>\$ 10,626,640</u>	<u>\$ 6,235,964</u>	<u>\$ 16,862,604</u>

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	\$ 6,712,359	\$ 1,141,306	\$ -	\$ 7,853,665

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	\$ 2,192,225	\$ 2,758,016

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	\$ 2,192,225	\$ 2,758,016

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
Total costs	16,515,614	16,317,574
Less accumulated depreciation	(8,510,265)	(8,310,681)
Land, building, and equipment, net	\$ 8,005,349	\$ 8,006,893
Depreciation and amortization expense	\$ 328,837	\$ 328,640

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:

	<u>2022</u>	<u>2021</u>
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:

	<u>2022</u>	<u>2021</u>
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
	<u>\$ 6,606,768</u>	<u>\$ 2,580,230</u>	<u>\$ 4,026,538</u>
2021			
Cookie sale	\$ 4,927,375	\$ 1,886,557	\$ 3,040,818
Fall product sale	383,443	269,149	114,294
	<u>\$ 5,310,818</u>	<u>\$ 2,155,706</u>	<u>\$ 3,155,112</u>

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
	<hr/>
	\$ 364,595

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.

File Amended Annual Report	Change Address or Registered Agent	
File Certificate of Assumed Name (DBA)	File Dissolution	Upload a filing
File Registered Agent Resignation		
Printable Forms	Subscribe to changes made to this entity	Certificate of Good Standing

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	3/14/2023
Principal Office	2115 LEXINGTON ROAD LOUISVILLE, KY 40206
Registered Agent	GREG CARDWELL-COPENHEFER 2115 LEXINGTON ROAD LOUISVILLE, KY 40206

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