Print Form

O-195-26

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

Applicant/Program: Girl Scouts of Kentuckiana Inc. | Via Colori Festival Benefiting Girl Scouts of Kentuckiana
Applicant Requested Amount: 10,000
Appropriation Request Amount: ~~1,500~~ $3,300

Executive Summary of Request
A unique, family-friendly event, Via Colori will be held October 24th & 25th at Waterfront Park's Big Four Bridge Lawn. This festival has drawn tens of thousands since it came to Kentucky 19 years ago, and 2026 will be Girl Scouts of Kentuckiana's sixth year as the event's host and beneficiary.

~~Funding will cover venue rental and fencing to protect artwork & festival items overnight.~~

Is this program/project a fundraiser?	☐ Yes	☒ No
Is this applicant a faith based organization?	☐ Yes	☒ No
Does this application include funding for sub-grantee(s)?	☐ Yes	☒ No

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

District #	Primary Sponsor Signature	Amount	Date
9	Andrew Owen	1500	07/06/2026

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.
NA

Approved by:

[signature] 8/5/26
Appropriations Committee Chairman Date
Final Appropriations Amount: $3,000

AEJ

Approved Committee
Date: 8/5/26

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

Additional Disclosure and Signatures

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

NA

Council Member Signature and Amount

District 1		$
District 2		$ 500
District 3		$ 1,000
District 4		$
District 5		$
District 6		$
District 7		$
District 8		$
District 9		$
District 10		$
District 11		$
District 12		$
District 13		$
District 14		$
District 15		$ 300

Applicant/Program:

Girl Scouts of Kentuckiana, Inc | Via Colori Festival Benefiting Girl Scouts of Kentuckiana

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

NA

District 16 ______________________________ $____________

District 17 ______________________________ $____________

District 18 ______________________________ $____________

District 19 ______________________________ $____________

District 20 ______________________________ $____________

District 21 ______________________________ $____________

District 22 ______________________________ $____________

District 23 ______________________________ $____________

District 24 ______________________________ $____________

District 25 ______________________________ $____________

District 26 ______________________________ $____________

LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Girl Scouts of Kentuckiana, Inc.

Program Name and Request Amount Via Colori Festival Benefiting Girl Scouts of Kentuckiana / $10,000

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	Yes
Is the proposed public purpose of the program viable and well-documented?	Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	Yes
Has prior Metro Funds committed/granted been disclosed?	Yes
Is the application properly signed and dated by authorized signatory?	Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	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?	~~No~~ NA
Is the entity in good standing with: ▸ Kentucky Secretary of State? ▸ Louisville Metro Revenue Commission? ▸ Louisville Metro Government? ▸ Internal Revenue Service? ▸ Louisville Metro Human Relations Commission?	Yes
Is the current Fiscal Year Budget included?	Yes
Is the entity's board member list (with term length/term limits) included?	Yes
Is recommended funding less than 33% of total agency operating budget?	~~N/A~~ yes
Does the application budget reflect only the revenue and expenses of the project/program?	Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	~~No~~ N/A
Is the most recent annual audit (if required by organization) included?	~~N/A~~ yes
Is a copy of Signed Lease (if rent costs are requested) included?	~~N/A~~ yes
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	N/A
Are the Articles of Incorporation of the Agency included?	Yes
Is the IRS Form W-9 included?	Yes
Is the IRS Form 990 included?	Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	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?	Yes

Prepared by: Regina Garr Date: 07/07/2026

Print Form

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: *(as listed on: http://www.sos.ky.gov/business/records* Girl Scouts of Kentuckiana, Inc.			
Main Office Street & Mailing Address: 2115 Lexington Rd.; Louisville, KY 40206			
Website: www.gskentuckiana.org			
Applicant Contact:	Dusty Siravo	**Title:**	Donor Relations & Devel. Mgr
Phone:	270-495-4095	**Email:**	dsiravo@gskentuckiana.org
Financial Contact:	Greg Cardwell-Copenhefer	**Title:**	Chief Business Officer
Phone:	502-716-7237	**Email:**	gccopenhefer@gskentuckiana.or
Organization's Representative who attended NDF Training: Valerie Colvin			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Louisville (Waterfront Park event; GSK Headquarters on Lexington Rd.)		
Council District(s):	9	**Zip Code(s):**	40206

SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Via Colori Festival Benefiting Girl Scouts of Kentuckiana			
Total Request: ($)	10000	**Total Metro Award (this program) in previous year: ($)**	4500

Purpose of Request (check all that apply):

- ☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- ☑ Programming/services/events for direct benefit to community or qualified individuals
- ☐ Capital Project of the organization (equipment, furnishing, building, etc)

The Following are Required Attachments:

☑ IRS Exempt Status Determination Letter	☑ Signed lease if rent costs are being requested
☑ Current year projected budget	☑ IRS Form W9
☑ Current financial statement	☐ Evaluation forms if used in the proposed program
☑ Most recent IRS Form 990 or 1120-H	☑ Annual audit (if required by organization)
☑ Articles of Incorporation (current & signed)	☐ Faith Based Organization Certification Form, if applicable
☐ Cost estimates from proposed vendor if request is for capital expense	

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? ☑ Yes ☐ No

Has the applicant met the BBB Charity Review Standards? ☑ Yes ☐ No

Applicant's Initials DS

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.

 Applicant's Initials DS

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Board Chair, Terri Massey	06/30/2028
First Vice Chair, Ria Chandler	06/30/2028
Second Vice Chair, Ann Dever	06/30/2028
Secretary, Simon Keener	06/30/2028
Treasurer, Theresa Batliner	06/30/2028
Full board roster attached	
Staff (Executive Officers)	
Maggie Elder	
Greg Cardwell-Copenhefer	
Meredith De Renzo	
Anita Bullitt	
Tonya Schweitzer	

Describe the Board term limit policy:

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

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

Applicant's Initials DS

Board of Directors Roster

Position	Term	First Name	Last Name	Phone	Email	Address	City	State	Zip
Board Chair	2028	Terri	Massey	502-445-1925	tmassey13@gmail.com	499 Horton Road	LaGrange	KY	40031
1st Vice Chair	2028	Ria	Chandler	502-487-4690	riachandler@gmail.com	3044 Bardstown Rd	Louisville	KY	40205
2nd Vice Chair	2028	Ann	Dever	502-759-1126	amdever@twc.com	6703 Hollow Tree Road	Louisville	KY	40228
Secretary	2028	Simon	Keemer	502-435-0971	skeemer@deandorton.com	4005 W Highway 22	Crestwood	KY	40014
Treasurer	2028	Theresa	Batliner	502-552-7299	theresa.batliner@louisville.edu	6500 Watch Hill Rd	Louisville	KY	40228
Member at Large	2028	Christina	Boyle	270-627-2216	cmboyle15@gmail.com	P.O. Box 52	Hickman	KY	42050
Member at Large	2028	Cynthia	Miles Brown	502-802-7100	cynthiamilesbrown@gmail.com	3503 Nanz Ave	Louisville	KY	40207
Member at Large	2028	Claydean	McCallon	270-293-6803	pkmccallon@wk.net	937 McCallon Mill Rd	Kirksey	KY	42054
Member at Large	2028	Charmaine	Powell	502-905-8718	cpowell1080@outlook.com	2835 Chelsea Meadow Way	LaGrange	KY	40031
Member at Large	2028	Lisa	Thompson	502-396-5111	lthompson@lul.org	4215 E Canton South Boston Rd	Salem	IN	47167
Member at Large	2028	Joe	Kenney	502-533-9696	joseph.r.kenney@gmail.com	127 Huckaberry St	Elizabethtown	KY	42701
Member at Large	2027	Colleen	Abate	502-523-2450	colleenabate@gmail.com	804 N Arbor Drive	Louisville	KY	40223
Member at Large	2027	Ria	Pruiett	502-593-4555	rpruiett@humana.com	514 Drawbrook Cir	New Albany	IN	47150
Member at Large	2027	Daryl	Williams	502-741-5947	dwillia0@icloud.com	3512 Hedgewick Pl	Louisville	KY	40245
Member at Large	2027								
Member at Large	2027	Kellie	Watson	502-640-0563	kellie.watson@louisvillemsd.org	3922 St. Edwards Drive	Louisville	KY	40299
Member at Large	2027	Cecelia	Cloos	270-498-3050	ccloos0216@gmail.com	214 Sherwood Drive	Hopkinsville	KY	42240
Member at Large	2029	Amber	Hopper	(615) 496-1306	aehopper@yahoo.com	600 Corvette Dr	Bowling Green	KY	42101
Member at Large	2029	Mary	McKinley	(502) 649-9482	mary63mckinley@gmail.com	3516 Lafayette Pkwy	Floyds Knobs	IN	47119
Member at Large	2029	William	Stout	(502) 939-4491	william.stout@louisville.edu	423 Dorsey Way	Louisville	KY	40223
Member at Large	2029	Laura	Zanewicz Hatfield	502 931-4761	laurazhatfield@gmail.com	3007 Mint Julep Ct	Crestwood	KY	40014
Member at Large	2029	Krista	Yockey	(859) 414-3412	krista@csgrealestate.com	3962 N Luther Rd	Floyds Knobs	IN	47119
Member at Large	2029	Dr. Aimee	Green Webb	502 396-6274	aimeegreenphd@gmail.com	4405 Mansfield Estates Dr	Louisville	KY	40299
Girl Board Member	2027	Addison	Griffith		amgriffith1016@gmail.com				
Girl Board Member	2027	Abigail	Ross		ross.abigaila@gmail.com				
Girl Board Member	2027	Justeena	Kemp		justeena.kemp01@gmail.com				
Girl Board Member	2027	Priyam	Kumaran		kumaranpriyam@gmail.com				
Ex-Officio (BDC Chair)	2028	Cassie	Blausey	502-295-5104	cassie.blausey@gmail.com	5410 Poplar Lakes Ln	Louisville	KY	40299
Non-Voting Member		Maggie	Elder		melder@gskentuckiana.org				
GSK Staff		Bailey	Roman		broman@gskentuckiana.org				

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 24th and 25th at Waterfront Park's Big Four Bridge Lawn. This festival has drawn tens of thousands since it came to Kentucky 19 years ago, and 2026 will be Girl Scouts of Kentuckiana's sixth year as the event's host and beneficiary.

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

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

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

Venue Rental (Waterfront Park): $6,550
Event Fencing (partial funding): $3,450

The venue rental also includes an upfront cost for a security deposit of $1,000, making the invoice total $7,550, and we expect the $1,000 deposit to be returned after the event.

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

Applicant's Initials DS

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

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

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

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

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

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

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

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

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

Applicant's Initials DS

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 $227,801 in assistance. This program is so important in order to ensure Girl Scouts is available to ALL girls. Proceeds from Via Colori are expected to benefit over 1,000 Girl Scouts through this program.

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

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

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

Applicant's Initials DS

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.

	Column 1	Column 2	Column (1+2)=3
Program/Project Expenses	**Proposed Metro Funds**	**Non-Metro Funds**	**Total Funds**
A: Personnel Costs Including Benefits			0
B: Rent/Utilities			0
C: Office Supplies			0
D: Telephone			0
E: In-town Travel			0
F: Client Assistance (See Detailed List on Page 8)			0
G: Professional Service Contracts			0
H: Program Materials			0
I: Community Events & Festivals (See Detailed List on Page 8)	10000	32676	42676
J: Machinery & Equipment			0
K: Capital Project			0
L: Other Expenses (See Detailed List on Page 8)			0
****TOTAL PROGRAM/PROJECT FUNDS***	10000	32676	42676
% of Program Budget	0.23432374168150716	0.7656762583184928	**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)	31676
Fees Collected from Program Participants	
Other (please specify) Expected Waterfront Park security deposit refund	1000
Total Revenue for Columns 2 Expenses **	32676

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

***Must equal or exceed total in column 2.*

Applicant's Initials DS

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Waterfront Park Venue Rental	$ 6,550.00	$ 1,000.00	$ 7,550.00
Golf Carts		1800	1800
Sanitation		$ 2,750.00	$ 2,750.00
Power Washing		$ 575.00	$ 575.00
Security		$ 3,000.00	$ 3,000.00
Tents/Tables		$ 3,751.00	$ 3,751.00
Bike Racks		$ 300.00	$ 300.00
EMS		650	650
Fencing	$ 3,450.00	$ 4,450.00	$ 7,900.00
Marketing (print, digital, website)		$ 550.00	$ 550.00
Chalk		2500	2500
Artist Gift		$ 500.00	$ 500.00
Voluteer Support (lunch, snacks, drinks, Via patch)		$ 2,700.00	$ 2,700.00
STEM Activities		$ 3,000.00	$ 3,000.00
Kid Zone, Bounce Houses, License, Misc. Supplies		$ 2,650.00	$ 2,650.00
Permit		500	500
Rick Compton		$ 2,000.00	$ 2,000.00
Total	$ 10,000.00	$ 32,676.00	$ 42,676.00

Applicant's Initials DS

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
194 Volunteers for a total of 2,518 hours	$ 91,001.00	$36.14 /hour (2026 Independent Sector value)
Total Value of In-Kind (***to match Program Budget Line Item.*** Volunteer Contribution &Other In Kind)	$ 91,001.00	

*** 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: 01/01/2026

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:

Applicant's Initials DS

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:	[signature]	**Date:**	06/25/2026
Legal Signatory: (please print):	Dusty Siravo	**Title:**	Donor Relat./Dev. Mgr.

Phone:	2704954095	**Extension:**		**Email:**	dsiravo@gskentuckiana.org

Applicant's Initials DS

IRS 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
2026 Budget

	2025 Actual	2026 Budget
Revenue		
Contributions	349,285	300,000
Cookie Sales	4,028,061	3,396,456
Product Sales	121,473	130,000
Service Fees	67,934	30,469
Grants	1,210,259	375,000
Camp Fees	278,965	316,372
Program Fees	61,272	62,000
Sale of Materials	116,823	110,000
Investments	790,248	226,809
Lease	176,203	165,576
Misc.	13,597	15,000
TOTAL Revenue	7,214,120	5,127,682
Expense		
Salaries and Benefits	3,943,594	3,624,169
GSUSA Defined Benefit Plan	345,720	345,720
Professional/Program Fees	239,344	267,699
Supplies	101,577	108,856
Telephone/Internet	114,063	116,686
Postage/Shipping	33,243	39,218
Occupancy	440,761	400,653
Maintenance/Equipment Rental	40,858	24,300
Printing/Publications/Web	157,768	182,342
Travel	185,641	164,838
Trainings/Meetings	81,440	112,330
Financial Assistance	247,110	282,000
Dues	5,043	4,708
Interest	97,897	151,587
Insurance	249,921	267,931
Recruiting, Bank Fees, Misc.	177,552	229,263
TOTAL Expenses	6,461,532	6,322,300
Operational Net	752,588	-1,194,618

Girl Scouts of Kentuckiana
Statement of Financial Position
As Of MAY 31, 2026
For All Departments

	Current Year	Previous Year	Change	Percent Incr(Decr)
ASSETS				
CURRENT ASSETS				
Cash	$2,792,536	$1,914,660	$877,876	146
Money Markets	$102,203	$90,397	$11,806	113
Cash Clearing	$15,529	($335)	$15,864	(4,631)
Promise To Give Receivable	$78,700	$237,509	($158,809)	33
Accounts Receivable	($20,978)	$18,003	($38,981)	(117)
Prepaid Expenses	$160,514	$232,277	($71,763)	69
Inventory	$99,099	$158,445	($59,346)	63
Total Current Assets	$3,227,604	$2,650,956	$576,648	122
OTHER ASSETS				
Operating Reserves	$1,117,293	$2,571,343	($1,454,051)	43
Long Term Reserves	$3,761,315	$3,171,696	$589,619	119
Donor Restricted Funds	$1,623,084	$1,408,838	$214,246	115
Endowment Fund	$2,622,702	$2,242,730	$379,972	117
Beneficial Interest - Jacobs	$2,105,588	$1,836,596	$268,992	115
Beneficial Interest - Houchens	$311,467	$283,644	$27,823	110
Other Beneficial Interests	$625,194	$597,215	$27,979	105
Total Other Assets	$12,166,644	$12,112,063	$54,581	100
LAND, BLDGS. & EQUIP.				
Land, Bldgs. & Equipment	$17,787,029	$16,986,598	$800,431	105
Less Accum Depr.	($9,665,604)	($9,247,023)	($418,581)	105
Net Land, Bldg & Equipment	$8,121,425	$7,739,575	$381,850	105
Total Assets	$23,515,672	$22,502,594	$1,013,078	105

Girl Scouts of Kentuckiana
Statement of Financial Position
As Of MAY 31, 2026
For All Departments

	Current Year	Previous Year	Change	Percent Incr(Decr)
LIABILITIES & NET ASSETS				
LIABILITIES				
Accounts Payable	$443,341	$461,011	($17,670)	96
Payroll Withholdings	($1,545)	$19,686	($21,231)	(8)
Accrued Expenses	$236,140	$313,479	($77,339)	75
Deferred Income	$226,236	$221,433	$4,802	102
Custodial Funds	$215,832	$86,169	$129,663	250
Security Dep/Lease Liability/LOC	$42,573	$52,918	($10,345)	80
Total Current Liabilities	$1,162,577	$1,154,697	$7,880	101
Long Term Debt	$2,795,945	$2,795,945	$0	100
Total Liabilities	$3,958,522	$3,950,642	$7,880	100
NET ASSETS				
Unrestricted	$10,260,974	$9,972,093	$288,881	103
Board Designated (Unrestricted)	$359,976	$359,976	$0	100
Net Profit / (Loss)	$1,757,184	$1,819,393	($62,210)	97
Total Unrestricted	$12,378,133	$12,151,462	$226,672	102
Temporarily Restricted	$3,129,183	$2,682,705	$446,478	117
Permanently Restricted	$4,049,834	$3,717,785	$332,049	109
Total Net Assets	$7,179,017	$6,400,490	$778,526	112
Total Liabilities & Net Assets	$23,515,672	$22,502,594	$1,013,078	105

Girl Scouts of Kentuckiana
Statement of Activities
As Of MAY 31, 2026
For All Departments

	MONTH				YEAR-TO-DATE			
	Budget	Actual	Variance	Last Year	Budget	Actual	Variance	Last Year
Public Support and Revenue								
Contributions	$15,000	$25,364	$10,364	$12,373	$81,000	$91,892	$10,892	$89,363
Cookie Sales	$0	$0	$0	$0	$3,396,456	$3,707,146	$310,690	$3,836,135
Product Sales	$0	($933)	($933)	$0	$0	$2,482	$2,482	($956)
Service Fee	$0	$0	$0	$6,900	$0	$0	$0	$82,363
Grants	$50,000	$30,957	($19,043)	$96,609	$135,000	$293,809	$158,809	$724,499
Camp Fees	$3,345	$5,770	$2,425	$4,181	$9,735	$23,274	$13,539	$15,439
Program Fees	$3,750	$848	($2,902)	$1,374	$8,400	$4,086	($4,314)	$3,154
Girl Scout Shop	$9,167	$12,524	$3,357	$11,412	$45,833	$25,246	($20,587)	$57,872
Investment Income	$1,667	$92,676	$91,009	$144,330	$8,333	$307,606	$299,273	$90,196
Endowment Income	$0	$0	$0	$0	$90,000	$109,487	$19,487	$101,584
Lease Income	$13,738	$13,738	$0	$16,616	$68,690	$68,688	($2)	$82,421
Miscellaneous Income	$1,250	$0	($1,250)	$150	$6,250	$0	($6,250)	$10,820
Total Public Support & I	$97,916	$180,943	$83,026	$293,944	$3,849,698	$4,633,717	$784,019	$5,092,891
Expenses								
Salaries and Benefits	$294,460	$309,340	($14,880)	$453,837	$1,577,126	$1,569,009	$8,117	$1,707,239
Professional Fees/Outside	$14,434	$9,976	$4,458	$12,093	$102,199	$104,942	($2,744)	$75,053
Supplies	$9,742	$7,070	$2,671	$5,857	$26,576	$18,988	$7,588	$12,631
Telephone	$9,758	$8,250	$1,507	$9,266	$48,592	$48,859	($268)	$46,141
Postage/Shipping	$2,150	$2,369	($219)	$1,825	$11,979	$11,558	$421	$9,079
Occupancy	$29,942	$43,497	($13,555)	$38,133	$162,546	$210,705	($48,159)	$162,319
Maintenance/Rental of Equ	$1,802	$4,686	($2,884)	$4,116	$11,078	$16,775	($5,697)	$21,313
Printing, Web, IT	$15,675	$13,272	$2,403	$9,935	$74,314	$77,757	($3,443)	$56,876
Travel	$11,142	$21,116	($9,974)	$15,648	$71,418	$49,978	$21,440	$58,587
Training,Meetings	$22,052	$9,203	$12,849	$1,922	$56,094	$38,008	$18,086	$35,764
Financial Assistance	$23,500	$62,816	($39,316)	$45,475	$107,500	$116,674	($9,174)	$95,847
Organization Dues	$212	$0	$212	$127	$3,610	$225	$3,385	$912
Int Exp Short or Long Term	$7,720	$7,469	$251	$7,469	$45,867	$39,317	$6,549	$43,071
Insurance	$22,328	$22,206	$122	$20,701	$111,638	$110,966	$672	$103,382
Recruitment, Rewards, Fee	$12,755	$10,474	$2,282	$17,646	$110,882	$53,568	$57,314	$60,546
Depreciation	$36,092	$32,567	$3,525	$30,560	$180,460	$165,019	$15,441	$163,927
Total Expenses	$513,763	$564,310	($50,547)	$674,606	$2,701,877	$2,632,350	$69,527	$2,652,686
Excess Revenue Over I	($415,846)	($383,368)	$32,479	($380,662)	$1,147,821	$2,001,367	$853,546	$2,440,205
Capital Expense	$0	$77,400	($77,400)	$103,159	$0	$244,183	($244,183)	$620,812

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074
Important Information – Please Read

IRS Notice CP211A

196750.760648.251180.4337 1 AV 0.593 372

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

196750

May 4, 2026

We processed your request for an extension of time to file

We approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans, for employer identification number **61-0444698.**

What you need to do

- **Electronically** file form 990T, Exempt Organization Business Income Tax Return, for tax period ending December 31, 2025 by **November 15, 2026**. The IRS will not accept Form 990T filed on paper.
- You can find more information about filing electronically at IRS.gov/EOeFile.

IRS help

- Visit IRS.gov/CP211A.
- Call 877-829-5500 if you can't find what you need online.

102959 10/19/2025 11:45 AM

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

2024

Open to Public Inspection

A For the 2024 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: 61-0444698

E Telephone number: 502-636-0900

G Gross receipts $ 10,011,154

F Name and address of principal officer:
Margaret 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 ☐ 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	23
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	23
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	125
6	Total number of volunteers (estimate if necessary)	6	5000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	57,369
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	45,716

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	850,886	905,376
	9	Program service revenue (Part VIII, line 2g)	7,534,986	8,101,406
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	369,157	511,992
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	251,008	197,467
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,006,037	9,716,241
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	128,094	138,475
	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)	3,988,788	4,274,625
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) 255,089		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,198,816	5,234,455
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	9,315,698	9,647,555
	19	Revenue less expenses. Subtract line 18 from line 12	-309,661	68,686
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	19,803,594	20,609,437
	21	Total liabilities (Part X, line 26)	3,405,439	3,349,200
	22	Net assets or fund balances. Subtract line 21 from line 20	16,398,155	17,260,237

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

Margaret Elder CEO

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Myron D. Fisher	Myron D. Fisher			P00078455

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

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

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

Part III **Statement of Program Service 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 $ 8,554,044 including grants of $ 138,475) (Revenue $ 8,101,406)

Across a 64-county area that includes the western half of Kentucky and part of southern Indiana, the council served more than 9,000 girl members ages 5-17 and 5,000 adult members. Our program priorities challenge girls to Discover, Connect and Take Action in their communities and in their lives. In 2024 our accomplishments can be measured by the successes of our girls. GSK was home to 8 Gold Award Girl Scouts, 46 Silver Award Girl Scouts, and sellers of 1.41 million boxes of cookies. The Council has experienced record high girl retention for the past three consecutive years (2022, 2023, and 2024), 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 8,554,044

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*	22	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*	23	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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		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*	25b		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*	26		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*	27		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*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		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*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		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*	33	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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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*	35b		
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*	36		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*	37		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.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	21			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 125			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

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

Check if Schedule O contains a response or note to any line in this Part VI .... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ...	1a	23		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent ...	1b	23		
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.

[X] Own website [ ] Another's website [X] Upon request [X] 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-Copenhefer 2115 Lexington Road
Louisville KY 40206 502-636-0900

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) Margaret Elder CEO	40.00 0.00			X				147,739	0	12,383
(2) Meredith De Renzon COO	40.00 0.00			X				108,050	0	9,496
(3) John Gregory Cardwell-Copenhefer CBO	40.00 0.00			X				111,184	0	3,589
(4) Colleen Abate Member at Large	1.00 0.00	X						0	0	0
(5) Theresa Batliner Treasurer	1.00 0.00	X		X				0	0	0
(6) Christina Boyle Member at Large	1.00 0.00	X						0	0	0
(7) Cynthia Miles Brown Member at Large	1.00 0.00	X						0	0	0
(8) Ria Chandler Second Vice-Chair	1.00 0.00	X		X				0	0	0
(9) Gary Dryden Member at Large	1.00 0.00	X						0	0	0
(10) Sharon Handy Chair	1.00 0.00	X		X				0	0	0
(11) Laura Hatfield Member at Large	1.00 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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(12) Simon Keemer (12) Secretary	1.00 0.00	X		X				0	0	0
(13) Lori Kimble (13) Member at Large	1.00 0.00	X						0	0	0
(14) Sharon LaRue (14) Member at Large	1.00 0.00	X						0	0	0
(15) Samantha Lucas (15) Member at Large	1.00 0.00	X						0	0	0
(16) Terri Massey (16) First Vice-Chair	1.00 0.00	X		X				0	0	0
(17) Claydean McCallon (17) Member at Large	1.00 0.00	X						0	0	0
(18) Charmaine Powell (18) Member at Large	1.00 0.00	X						0	0	0
(19) Ria Pruiett (19) Member at Large	1.00 0.00	X						0	0	0
1b Subtotal								366,973		25,468
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								366,973		25,468

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 3

			Yes	No
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*	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*	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*	5		X

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of 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	25,000				
	b	Membership dues	1b					
	c	Fundraising events	1c	65,603				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	814,773				
	g	Noncash contributions included in lines 1a-1f	1g	$				
	h	**Total.** Add lines 1a–1f			905,376			
Program Service Revenue				Business Code				
	2a	Product Sales		900099	7,777,003	7,777,003		
	b	Camping and program fees		900099	249,710	249,710		
	c	Membership fees			74,693	74,693		
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f			8,101,406			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			511,992			511,992
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6a	Gross rents	6a	(i) Real 198,314; (ii) Personal				
	b	Less: rental expenses	6b	(i) Real 109,445; (ii) Personal				
	c	Rental inc. or (loss)	6c	(i) Real 88,869; (ii) Personal				
	d	Net rental income or (loss)			88,869		57,369	31,500
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities; (ii) Other				
	b	Less: cost or other basis and sales exps.	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including $ 65,603 of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b	33,534				
	c	Net income or (loss) from fundraising events			-33,534			-33,534
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a	279,152				
	b	Less: cost of goods sold	10b	151,934				
	c	Net income or (loss) from sales of inventory			127,218	127,218		
Miscellaneous Revenue				Business Code				
	11a	Miscellaneous		900099	14,914	14,914		
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			14,914			
	12	**Total revenue.** See instructions			9,716,241	8,243,538	57,369	509,958

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	138,475	138,475		
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	366,973	297,684	53,452	15,837
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	2,987,509	2,423,433	435,147	128,929
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	398,241	322,575	59,736	15,930
9 Other employee benefits	267,597	217,545	37,247	12,805
10 Payroll taxes	254,305	206,289	37,041	10,975
11 Fees for services (nonemployees):				
a Management				
b Legal	16,396		16,396	
c Accounting	32,000		32,000	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	230,797	208,970		21,827
12 Advertising and promotion				
13 Office expenses	266,154	227,203	25,795	13,156
14 Information technology				
15 Royalties				
16 Occupancy	454,196	436,459	16,337	1,400
17 Travel	185,963	168,770	12,383	4,810
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	97,037	80,244	16,267	526
20 Interest	75,392	66,295	8,379	718
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	374,013	353,861	18,562	1,590
23 Insurance	186,660	156,795	22,399	7,466
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 COGS	2,906,326	2,906,326		
b Printing, Internet, Techn	180,953	152,741	16,405	11,807
c Recruitment	94,322	92,834	1,488	
d Equipment rental & maint.	56,927	46,395	7,116	3,416
e All other expenses	77,319	51,150	22,272	3,897
25 **Total functional expenses.** Add lines 1 through 24e	9,647,555	8,554,044	838,422	255,089
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 ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		365,693	2	460,737
	3	Pledges and grants receivable, net		481,913	3	246,659
	4	Accounts receivable, net		383	4	6,710
	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		134,612	8	160,934
	9	Prepaid expenses and deferred charges		52,550	9	75,891
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16,949,534			
	b	Less: accumulated depreciation	10b 9,093,686	7,905,334	10c	7,855,848
	11	Investments—publicly traded securities		10,812,580	11	11,765,594
	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		50,529	15	37,064
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		19,803,594	16	20,609,437
Liabilities	17	Accounts payable and accrued expenses		399,662	17	363,897
	18	Grants payable			18	
	19	Deferred revenue		102,958	19	96,492
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		39,526	21	39,948
	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		2,795,945	23	2,795,945
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		67,348	25	52,918
	26	**Total liabilities.** Add lines 17 through 25		3,405,439	26	3,349,200
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		10,210,468	27	10,321,478
	28	Net assets with donor restrictions		6,187,687	28	6,938,759
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		16,398,155	32	17,260,237
	33	Total liabilities and net assets/fund balances		19,803,594	33	20,609,437

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,716,241
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,647,555
3	Revenue less expenses. Subtract line 2 from line 1	3	68,686
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16,398,155
5	Net unrealized gains (losses) on investments	5	454,161
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	339,235
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	17,260,237

Part XII Financial Statements and Reporting

Check 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: [ ] Cash [X] Accrual [ ] 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?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	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. [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		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	3b		

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(20) Danielle Stallard (12) Member at Large	1.00 / 0.00	X						0	0	0
(21) Wendi Tatum (13) Member at Large	1.00 / 0.00	X						0	0	0
(22) Lisa Thompson (14) Member at Large	1.00 / 0.00	X						0	0	0
(23) Berard Tomassetti (15) Member at Large	1.00 / 0.00	X						0	0	0
(24) Kellie Watson (16) Member at Large	1.00 / 0.00	X						0	0	0
(25) Aimee Green Webb (17) Member at Large	1.00 / 0.00	X						0	0	0
(26) Daryl Williams (18) Member at Large	1.00 / 0.00	X						0	0	0
(19)										

	(D)	(E)	(F)
1b Subtotal			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)			

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

		Yes	No
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*	3		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		

Section B. Independent Contractors

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

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

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

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization: Girl Scouts of Kentuckiana, Inc.

Employer identification number: 61-0444698

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

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] 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? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	459,434	2,048,807	1,682,745	850,886	905,376	5,947,248
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	459,434	2,048,807	1,682,745	850,886	905,376	5,947,248
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)						652,992
6 **Public support.** Subtract line 5 from line 4						5,294,256

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	459,434	2,048,807	1,682,745	850,886	905,376	5,947,248
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	367,485	476,815	22,351	369,157	543,492	1,779,300
9 Net income from unrelated business activities, whether or not the business is regularly carried on	24,198	24,606	63,546		12,182	124,532
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		65,876	80,124	70,526		216,526
11 **Total support.** Add lines 7 through 10						8,067,606

12 Gross receipts from related activities, etc. (see instructions) **12** 36,072,906

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** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) **14** 65.62 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 **15** 67.48 %

16a **33 1/3% support test — 2024.** 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 ☒

b **33 1/3% support test — 2023.** 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 ☐

17a **10%-facts-and-circumstances test — 2024.** 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 ☐

b **10%-facts-and-circumstances test — 2023.** 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 ☐

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 ☐

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** 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 — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 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.*	1		
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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		
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).*	7		
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).*	8		
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.***	9a		
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.***	9b		
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.***	9c		
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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
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.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
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.*	1		
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.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *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).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
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).*	2		
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.*	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).*

			Yes	No
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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
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.*	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.***	3a		
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.*	3b		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in **Part VI***)	5	
6	Other distributions (*describe in **Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in **Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

	Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in **Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in **Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

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 $ 216,526

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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.

OMB No. 1545-0047
2024
Open to Public Inspection

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 I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-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	Employer identification number (EIN)
Girl Scouts of Kentuckiana, Inc.	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 EINs 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)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

IF the amount on line 1e, column (a) or (b), is:	THEN 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.

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -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? ☐ **Yes** ☐ **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)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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) Yes	(a) No	(b) 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?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		3,600
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			3,600
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
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 expenditures 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-B, Line 1
The council paid $3,600 to the Corydon Group for representation in Indianapolis.

Part IV Supplemental Information *(continued)*

SCHEDULE D (Form 990) (Rev. December 2024)
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

Open to Public Inspection

Name of the organization	Employer identification number
Girl Scouts of Kentuckiana, Inc.	61-0444698

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

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

Part II Conservation Easements

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

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

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, 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 conversation 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 $
(ii) Assets included in Form 990, Part X $

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

a Revenue included on Form 990, Part VIII, line 1 $
b Assets included in Form 990, Part X $

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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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 in Part XIII ☒

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	5,247,707	4,738,896	5,804,377	5,179,377	4,765,411
b Contributions	11,257	5,622	13,466	32,189	
c Net investment earnings, gains, and losses	622,362	694,532	-1,028,947	708,191	575,488
d Grants or scholarships					
e Other expenditures for facilities and programs	-155,567	-191,343	-50,000	-115,380	-161,522
f Administrative expenses					
g End of year balance	5,725,759	5,247,707	4,738,896	5,804,377	5,179,377

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,178,352		2,178,352
b Buildings		13,270,527	8,037,799	5,232,728
c Leasehold improvements				
d Equipment		1,500,655	1,055,887	444,768
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				7,855,848

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, line 12, col. (B))*		

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, line 13, col. (B))*		

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, line 15, col. (B))*	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Lease Liability	38,395
(3) Security deposit	14,523
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	52,918

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 ☒

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	7,668,388
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	454,161		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	-2,603,668		
e	Add lines 2a through 2d			2e	-2,149,507
3	Subtract line 2e from line 1			3	9,817,895
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-101,654		
c	Add lines 4a and 4b			4c	-101,654
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	9,716,241

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	6,806,306
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	101,654		
e	Add lines 2a through 2d			2e	101,654
3	Subtract line 2e from line 1			3	6,704,652
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	2,942,903		
c	Add lines 4a and 4b			4c	2,942,903
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	9,647,555

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 X - FIN 48 Footnote
The Council is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Council's tax-exempt purposes could be subject to taxation as unrelated business income. The Council qualified for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). IRC Section 513(a) defines an unrelated trade or business of an exempt organization as any trade or business which is not substantially related to the exercise or performance of its trade or business. Unrelated business income arises from rental income earned by the

Part XIII Supplemental Information *(continued)*

Council. Income tax expense on unrelated business income totaled $5,632 and $1,253 for the years ended December 31, 2024 and 2023, 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 consolidated statements of activities or accrued in the consolidated statements of financial position.

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

Change in value of perpetual trusts	$	302,658
Direct Cost of Program Revenue	$	-2,906,326

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Direct Office Rental Expenses	$	-101,654

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Direct Office Rental Expenses	$	101,654

Part XII, Line 4b - Expense Amounts Included on Return - Other

Direct Cost of Program Revenue	$	2,906,326
Book / Tax Depreciation Difference	$	36,577

SCHEDULE G (Form 990)
(Rev. December 2024)
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

Open 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
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of nongovernment grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

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? Yes	No	(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
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	65,603			65,603
	2 Less: Contributions	65,603			65,603
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	33,534			33,534
	10 Direct expense summary. Add lines 4 through 9 in column (d)				33,534
	11 Net income summary. Subtract line 10 from line 3, column (d)				-33,534

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	☐ Yes ______ % ☐ No	☐ Yes ______ % ☐ No	☐ Yes ______ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

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

Name

Address

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

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

c If "Yes," enter tha 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.

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SCHEDULE I (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

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 instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: Girl Scouts of Kentuckiana, Inc.

Employer identification number: 61-0444698

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ 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

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Membership	3248	90,655			
2 Camp	269	37,820			
3 Scholarship	10	10,000			
4					
5					
6					
7					

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

SCHEDULE O (Form 990) (Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization	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
The 990 is prepared by the Council's auditors using information supplied by their audit findings and management data. A draft 990 is reviewed by Council staff and the Audit Committee of the Board. Suggested revisions from the Audit Committee are made by the auditors when appropriate. The 990 is then reviewed and accepted by the full board at a regular meeting.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
Review of and attestation to the conflict of interest policy (by all Board members) is part of the election and installation of new board members every year. Major changes in vendor relationships are made by committees of Board members, staff members and community experts so that no single individual or group has too much influence in contracting or resource allocation.

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. We also have current and recent historical 990s available on the Council's website: 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

SCHEDULE O (Form 990) (Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
Girl Scouts of Kentuckiana, Inc.	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	$	302,658
Direct Cost of Program Revenue	$	-2,906,326
Direct Office Rental Expenses	$	101,654
Direct Office Rental Expenses	$	-101,654
Direct Cost of Program Revenue	$	2,906,326
Book / Tax Depreciation Difference	$	36,577
Total	$	339,235

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 it 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 off 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.

Perneila Saltsman

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

Waterfront Park

EVENT INVOICE
Via Colori
757-1
Waterfront Park
129 River Road
Louisville, KY
(502) 574-3768

Deposit Due Date	Amount	Description
07/01/2026	$4,300.00	Event Reservation Deposit: Refundable Damage Deposit, 1/2 User Fee and Additional Items
08/24/2026	$3,250.00	Remaining Balance Due

Notes
Due September 23, 2026: Certificate of Insurance Due October 9, 2026: Map Layout and Load-in/out schedule

Primary Contact	Address	Email Address	Telephone
Dusty Siravo Girl Scouts of Kentuckiana - Via Colori	2115 Lexington Rd Louisville, KY 40206	dsiravo@gskentuckiana.org	W: (270) 495-4095 M: (270) 307-5961

Via Colori				
Date	**Time**	**Location**	**Function**	**#**
Fri, 10/23/2026	12:00am-12:00am	Big Four Lawn / Parking Lot - Red / Swing Garden	Load In	0
Sat, 10/24/2026	10:00am-7:00pm	Big Four Lawn / Parking Lot - Red / Swing Garden	Event Day	2500
Sun, 10/25/2026	10:00am-5:00pm	Big Four Lawn / Parking Lot - Red / Swing Garden	Event Day	2500
Mon, 10/26/2026	12:00am-12:00am	Big Four Lawn / Parking Lot - Red / Swing Garden	Load Out	0

Fri, 10/23/2026	Load In - 12:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	Add Ons			
Selected	Electric Use of two electrical carts.	2		
	Electrical Distribution Trailer	1	$500.00	$500.00
	Recycling Boxes Recycling boxes are included with the user fee. Waterfront Park will provide a pre-determined number of cardboard boxes (1:1 ratio) for the event.	10		
	Garbage Boxes Garbage boxes are included in the user fee. Waterfront Park will provide a pre-determined number of cardboard boxes (1:1 ratio) for the event.	10		

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Fri, 10/23/2026	Load In - 12:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	Add Ons			
	Trash Bags Trash bags are included in the user fee. Stage	1	$500.00	$500.00

	User Fee - Load In/Out			
Selected	Big Four Lawn	1	$1,500.00	$1,500.00

Sat, 10/24/2026	Event Day - 10:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	Refundable Damage Deposit			
Selected	Refundable Damage Deposit	1	$1,000.00	$1,000.00

	User Fees			
Selected	Big Four Lawn	1	$3,000.00	$3,000.00

Sun, 10/25/2026	Event Day - 10:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	User Fees			
Selected	Big Four Lawn	1	$3,000.00	$3,000.00

Mon, 10/26/2026	Load Out - 12:00am - Big Four Lawn / Parking Lot - Red / Swing Garden	Qty	Price	Total
	User Fee - Load In/Out			
Selected	Big Four Lawn	1		

CHARGES				
	Charges	**Discounts / Adjustments**	**Adjusted Charges**	**Total**
Load In & Load Out	$1,500.00	($1,050.00)	$450.00	$450.00
User Fees	$6,000.00	($900.00)	$5,100.00	$5,100.00
Add On Items	$1,000.00	$0.00	$1,000.00	$1,000.00
Refundable Damage Deposit	$1,000.00	$0.00	$1,000.00	$1,000.00
Totals	$9,500.00	($1,950.00)	$7,550.00	$7,550.00
			Payments Received	$0.00
			Balance Due	$7,550.00

Charges	$9,500.00
Subtotal	$9,500.00
Discounts / Adjustments	($1,950.00)
Balance Due	$7,550.00

Intitals: ** Initialed by JGCC **

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

Client Signature: ** Electronically Signed by J Gregory Cardwell-Copenhefer on 01/30/2026 **Date:**

Intitals: ** Initialed by JGCC **

Waterfront Park

Waterfront Park Event Agreement

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

2. **FEES, PAYMENTS, PERMITS, & INSURANCE REQUIREMENTS**
   a. Licensee shall submit the remaining balance of the User Fee no later than 60 days before the event.
   b. The method of payment must be by check, bank/cashier's check, money order, or credit card. Cash will not be accepted.
   c. If a payment is made by credit card, there is a credit card processing fee that will be deducted from the damage deposit.

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d. Not less than 30 days prior to the date of the Event, Licensee shall provide proof of insurance as provided in the attached **Exhibit A**.
e. Not less than 14 days prior to the date of the Event, Licensee shall provide a detailed load in and load out schedule, a map of the event layout, and a vendor contact information form.
f. Failure to submit the required fees, insurance certificates, load in/load out schedule, scaled drawing, and other necessary permits within the time prescribed by this Agreement will result in cancellation of the event, revocation of the event permit, and Licensee will forfeit any and all previously paid portions of the User Fee. In lieu of cancellation, WDC may, in its sole discretion, allow the event to continue upon the payment of a non-refundable late fee in the amount of $250.
g. Outstanding balances or unpaid fees for damages from previous events shall be grounds for denial of special event permits.
h. There is a $50 fee for a returned check.

3. **USER FEE DISCOUNTS**
   a. Daily rental fees for non-profit organizations are eligible to receive a 15% discount.
   b. All non-profit organizations must submit current verification of nonprofit status and a current roster of the Board of Directors for the organization in order to receive a discount.
   c. Additional fees such as damage deposits, stage rental fees, electrical fees, equipment fees, parking fees, etc. are not discounted.
   d. To qualify for sales and use tax exemption, Licensee shall provide proof of tax-exempt status.

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

5. **SEVERE WEATHER**
   a. If Licensee cancels the event due to hazardous weather conditions, Licensee shall forfeit and shall not be entitled to a refund of the User Fee, or any portion thereof. Upon cancellation, Licensee may submit to WDC a request for a refund of the damage deposit that has been paid by Licensee, which WDC will refund to Licensee less any amounts WDC deducts for costs associated with restoring or repairing any damage caused by Licensee's use of the premises.
   b. Licensee shall be solely responsible for determining whether to delay, reschedule, or cancel the event due to hazardous weather conditions. WDC takes no responsibility for determining whether hazardous weather conditions exist or whether the event should be cancelled, and WDC shall not be responsible for any damage to persons or property as a result of hazardous weather conditions.
   c. It is strongly recommended that Licensee obtain special event insurance to help cover any losses resulting from an unexpected event cancellation.
   d. If severe weather conditions are expected, Louisville Metro Emergency Management may intervene and work with the event producer on the proper adjustments needed to keep patrons safe before, during, and after the event.

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

7. **EQUIPMENT/TENTS**
   a. The size, location, and number of tents are subject to the approval of WDC.
   b. Tents may not be staked in Waterfront Park without the supervision of WDC due to subsurface utilities, including electric and irrigation lines.
   c. Tents may not be staked in certain areas of the park as designated by WDC; alternative methods must be used.
   d. No heavy equipment is permissible in Waterfront Park without prior approval of WDC. All heavy equipment involved in

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the infrastructure of the event must be included on the comprehensive load-in schedule submitted to WDC for approval in advance of load-in.

e. All bobcats and forklifts or similar equipment must have "turf tires."

f. Tent Stakes must be 30" or less.

g. It is the responsibility of the event producer to submit the required Louisville Metro Tent Permit application and secure the necessary permits.

8. **EVENT BREAK-DOWN**

a. Event breakdown must begin immediately following the termination of event activity.

b. If any infrastructure (tents, tables, chairs, etc.) is left in the event area after the reservation has expired without prior approval, a fee will be deducted from the damage deposit for each day infrastructure remains present.

c. At the completion of load out, Licensee agrees to restore the Licensed Premises to its original condition immediately prior to the event load in.

d. In the event Licensee fails to comply with this section, WDC will undertake the restoration of the Licensed Premises and Licensee shall be charged for all costs associated therewith, which shall be deducted from the damage deposit. In the event the costs of restoration exceed the damage deposit, Licensee shall be responsible for payment of the excess costs to WDC upon demand.

9. **PROMOTION**

a. All promotional materials must include a name, email, and telephone number for public information other than WDC.

b. Licensee shall notify WDC staff immediately of any changes to promotion/contact information so that changes to the website listing may be changed accordingly.

c. Licensee shall provide WDC with the event promotion/marketing plan, including the timeline for event announcements, line up announcement, ticket sales, etc.

d. Licensee shall provide WDC with specific information for event attendees to include in the website event listing and accurately respond to inquiries, including but not limited to information about gate times and any rules for bringing in outside food, beverages, and chairs.

e. Licensee shall provide WDC with advance notice of any event announcements, including press releases and social media announcements, so that WDC is prepared to begin responding to inquiries regarding the event.

f. WDC will include a calendar listing on the event calendar on its website, and may also promote Licensee's event in monthly newsletters, social media channels, through ticket giveaways, and membership perks.

g. Licensee shall use Waterfront Park's official designated venue names in event marketing materials, (e.g. the TurfMutt Great Lawn, the Brown-Forman Amphitheater, etc.). Please consult with WDC staff to determine the appropriate venue name(s) and addresses to be used.

10. **CLEAN-UP**

a. Licensee is solely responsible for clean-up of the Licensed Premises, including emptying permanent trash containers and cleaning up all perimeter areas affected by the event and its attendees. In short, anything that you and your guests bring, take with you. All sidewalks, streets, parking lots, bathrooms, and surrounding park areas affected by your event must be returned to their original condition immediately following your event.

b. Licensee shall use Waterfront Park branded special event landfill trash containers and recycling containers. Landfill trash and recycling containers for events in Waterfront Park are cardboard boxes that the Licensee will erect. The number of trash and recycling containers used during the event will be determined by your event size with the guidance of WDC. An equal number of trash and recycling containers are required to be utilized.

c. WDC will provide the Licensee with trash bags that will be used during the event.

d. Trash must be taken to designated dumpsters located in the park.

e. Waterfront Park does not have a recycling dumpster on site. Recycling must be taken to a recycling facility. The nearest recycling facility is located at the Fire Station located at 1135 W. Jefferson Street.

f. Trash cans (permanent and temporary containers) must be emptied, as needed, during the event.

g. At the end of *each day* of an event, the Licensee must arrange for a clean-up operation that will pick up litter and collect the trash and recycling on the site.

h. WDC reserves the right to require Licensee to have a dumpster service for their event. The location of the dumpster(s) shall be approved by WDC in advance of placement.

i. Except in limited circumstances involving small scale events as approved by WDC, Licensee shall utilize a professional clean-up contractor to perform event clean-up. If WDC approves the use of volunteers for cleanup operations,

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volunteers will be held to the same standards as professional clean-up contractors.

j. In the event Licensee fails to comply with this section, WDC shall undertake the clean-up activities and Licensee shall be charged $150.00 per man-hour for such time, which amount shall be deducted from the damage deposit. If clean-up charges exceed the amount of the damage deposit, Licensee shall be responsible for payment of the excess charges to WDC upon demand.

11. **UTILITIES AND AMENITIES**

a. Electrical service is available in certain areas for an additional fee. Fees vary depending on the electrical needs of the event and will be determined by WDC at the time the request for electrical service is submitted.

b. A licensed electrician may be required to perform certain electrical hookups in the park as some electrical services require hardwiring.

c. Water and sewage services are available in certain areas for an additional fee. Fees vary depending on the needs of the event and will be determined at the time the request for water or sewage service is requested.

d. Licensee is solely responsible for all utilities, equipment, and amenities utilized by event staff, vendors, and event patrons.

e. Facility capacities and infrastructure amenities within each venue are approximations and cannot be guaranteed.

f. Restroom facilities in the park are used daily for park patrons. Licensee is required to rent the adequate number of special event portable restrooms, including handicap accessible facilities, for their event.

12. **PROHIBITED ACTIVITIES**

a. Adult entertainment activities as defined by Louisville Metro Government ordinances.

b. Transportation, release, or manufacture of hazardous materials or substances.

c. Creation of a nuisance or hazard to public health and safety.

d. Permitting, promoting or performing illegal or immoral acts.

e. The use and distribution of silly string, confetti, glitter, rice, birdseed, all types of stickers, spray paint, colored hairspray or any other items determined by the WDC.

f. Use and distribution of glass containers are prohibited in Waterfront Park.

g. Camping and/or sleeping overnight at Waterfront Park.

h. **No flammable, explosive, or hazardous materials, which includes but is not limited to propane tanks, shall be placed, stored, or used under the interstate. This provision does not prohibit automobiles from being located under the interstate. Any food trucks and other vendors that use propane tanks must place the tanks at least 10 feet outside the dripline of the interstate.**

13. **EVENT ADMINISTRATION**

a. All members of the Licensee's staff must be identifiable as such to the public at all times.

b. WDC must be able to contact at least one member of Licensee's staff at all times during the event.

c. Licensee shall keep the Waterfront Park Director of Events updated with any changes to the event.

d. It is the responsibility of the Licensee to determine the security and EMS needs of their event. This may require the event to provide Waterfront Park with an Emergency Information Action Plan.

e. For large events anticipated to exceed 5,000 attendees, Licensee shall go through the Louisville Metro Special event permit process and work with Louisville Metro Police Department on a security plan for final approval.

f. For large events, the Licensee will be required to provide the recommended number of security officers and EMS personnel that is required by Louisville Metro.

g. Prohibiting pets, drones, roller blades, skateboards, scooters, and bikes from entering the Licensed Premises is a decision of the Licensee. WDC shall not be involved in such decision or enforcement thereof. Neither WDC nor the Louisville Metro Government shall have any liability for any claims or injuries as a result of the Licensee's decision on this matter.

h. Licensee must provide emergency access lanes and emergency exits throughout a large event area.

i. Licensee is responsible for ensuring the event attendance does not exceed the maximum capacity of the event venue.

14. **ALCOHOL**

a. Alcohol may only be sold or dispensed in accordance with state and local laws and the Licensee must obtain all necessary permits.

b. Liquor Liability Insurance coverage is required. See Insurance Requirements, **Exhibit A.**

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c. It is the responsibility of the event producer to submit and obtain the required permits for serving and selling alcohol at an event.

15. **TICKETS/GATING**
   a. Licensee shall obtain WDC's approval for all event infrastructure, including temporary fencing.
   b. Temporary fencing must be removed the day following the termination of event activity unless previous arrangements have been made with WDC.
   c. WDC personnel are allowed to access any area of Waterfront Park at any time.
   d. Licensee is responsible for implementing the correct size and number of emergency exits within the gated event.
   e. A Licensee of a ticketed event shall provide at least forty (40) tickets to WDC at no cost. WDC may use the tickets for any purpose, including but not limited to donor development, entertainment, community engagement, giveaways, fundraising opportunities, and other Waterfront Park related promotional initiatives, provided that WDC will use its best efforts to coordinate with Licensee to ensure any such promotional initiatives do not conflict with any of Licensee's promotional efforts.

16. **PARKING**
   a. Personal and support vehicles may not be parked within Waterfront Park during event activity unless prior approval is given by WDC.
   b. Parking on grass areas, concrete pavers, and medians in and surrounding the park by event personnel or event attendees is strictly prohibited.
   c. Damages resulting from parking in unpermitted locations by Licensee or attendees of Licensee's event are the sole responsibility of Licensee. Costs associated with damage repairs will be deducted from the damage deposit, if adequate, and any excess costs shall be paid by Licensee to WDC upon demand.
   d. If the Licensed Premises includes the exclusive use of any of the Waterfront Park public parking lots, all handicap spaces must remain available on a first-come first-served basis for handicapped permit parking only.
   e. No portion of the Licensed Premises can be used for parking vehicles unless it is an existing paved parking lot.
   f. Licensee shall not charge for parking on any portion of the Licensed Premises or elsewhere in Waterfront Park, including in any parking lot located within or outside the Licensed Premises, unless prior approval is given by WDC.
   g. WDC reserves the right to have cars towed that are parked illegally or in violation of this section of the Agreement.

17. **WATERFRONT PARK'S VENDORS AND BUSINESSES**
   a. Licensee shall not restrict access to Waterfront Park's seasonal vendors or other businesses within Waterfront Park. Licensee shall ensure that park vendors and other businesses in the park have access to their normal areas of operation at all times.
   b. Licensee is responsible for arranging and coordinating its own vendors and concessions for their event.
   c. Licensee shall work with WDC to notify Waterfront Park's vendors and other businesses in a timely fashion if any of Licensee's activities may potentially interrupt normal business for said vendors and businesses.

18. **EVENT HOURS OF OPERATION**
   a. Waterfront Park opens at 6am and closes at 11pm.
      i. Licensee agrees that all event activity (excluding setup and tear down) will take place between 6 AM and 11 PM.
      ii. Overnight camping is strictly prohibited.
      iii. Requests for extended event operation hours must be submitted in writing and will be considered on a case-by-case basis.
      iv. No amplified sound shall be permitted before 7:30 AM nor after 11:00 PM.

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

20. **TERMINATION**

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

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

Organization Name: ____
(Print)

Applicant Name: ____
(Print)

Applicant Signature: ____
(Print)

Date: ____

Intitals: ** Initialed by JGCC **

INSURANCE REQUIREMENTS – EXHIBIT A

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

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

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

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

1. COMMERCIAL GENERAL LIABILITY, via the **Occurrence Form**, primary, noncontributory with a **$1,000,000** Combined Single Limit for any one Occurrence and **$2,000,000** aggregate for Bodily Injury, Personal Injury, Property Damage, and Products/Completed Operations including:

a. Premises - Operations Coverage
b. Products and Completed Operations
c. Contractual Liability
d. Personal Injury

2. WORKERS' COMPENSATION (if applicable) insuring the employers' obligations under Kentucky Revised Statutes Chapter 342 at Statutory Limits, and EMPLOYERS' LIABILITY - $100,000 Each Accident/$500,000 Disease - Policy Limit/$100,000 Disease - Each Employee.

3. LIQUOR LEGAL LIABILITY (if applicable) - **minimum** coverage Liability Limit **$1,000,000** for any one Occurrence/**$2,000,000** Aggregate.

This coverageis required if Licensee is engaged in selling and/or dispensing alcoholic beverages. This coverage may be written as an Endorsement on the above mentioned Commercial General Liability Policy or as a separate policy. If Licensee sub-contracts this service to a vendor, only vendor shall be required to purchase this coverage.

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

III. **MISCELLANEOUS.**

A. Licensee shall procure and maintain insurance policies as described herein and for which WDC shall be furnished Certificates of Insurance upon the execution of the License. The Certificates shall include provisions stating that the policies may not be cancelled or non-renewed, without WDC having been provided at least thirty (30) days' written notice. The Certificates shall identify the contract to which they apply and shall include the name and address of the person executing the Certificate of Insurance as well as the person's signature. If policies expire before the completion of the License, renewal Certificates of Insurance shall be furnished to WDC before the expiration date.

B. Approval of the insurance by WDC shall not in any way relieve or decrease the liability of Licensee hereunder. It is expressly understood that WDC does not in any way represent that the specified Limits of Liability or coverage or policy forms are sufficient or adequate to protect the interest or liabilities of Licensee.

IV. **AIRCRAFT LIABILITY.** Without limiting indemnification requirements, it is agreed that the aircraft operator shall provide evidence of Aircraft Liability with a combined single limit for any one occurrence of $5,000,000 and shall include.

"The Louisville/Jefferson County Metro Government, and Waterfront Development Corporation, their elected and appointed officials, employees, agents and successors should be added as "Additional Insured" as respects operations of the Aircraft as outlined in this agreement.

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

Raatz Fence Company

P.O. Box 99483 | Louisville, Kentucky 40269
5022677777 | office@raatzfence.com | https://www.raatzfence.com/

RECIPIENT:

Girl Scouts of Kentuckiana - Dusty June Siravo

1101 East River Road
Louisville, Kentucky 40206
Phone: 270-495-4095

Quote #525	
Sent on	Feb 02, 2026
Total	**$7,900.00**

Product/Service	Description	Qty.	Total
Temp Panel Rental	We agree to furnish, set up, and remove 1660 linear feet of temporary chain link construction fencing in 10' long X 6' tall panel sections. Concrete stabilizing blocks. We will include the wire ties to secure the panels. This price includes one-time delivery, set up, and pickup. Rental period for October 22-26th, for the weekend festival.	1660	$9,130.00
Discount	Discount in exchange for sponsorship benefits.	1	-$1,230.00

Total **$7,900.00**

Feb 02, 2026 Dusty June Siravo

Date Client Signature

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

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

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Girl Scouts of Kentuckiana Inc.

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

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) **501 (C)3 Nonprofit Organization**

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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

2115 Lexington Road

Requester's name and address (optional)

6 City, state, and ZIP code

Louisville, KY 40206

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

6 1 – 0 4 4 4 6 9 8

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person ▸ Date ▸ 7/6/2026

General Instructions

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

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

What's New

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

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

Purpose of Form

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

girl scouts
of kentuckiana

Girl Scouts of Kentuckiana, Inc.

Independent Auditors' Report

And Consolidated Financial Statements

For the Years Ended

December 31, 2024 and 2023

Girl Scouts of Kentuckiana, Inc.
Table of Contents

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CPAs

1.866.287.9604
www.baldwincpas.com

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, 2024 and 2023, 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, 2024 and 2023, 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 auditors' 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 18, 2025

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Financial Position
December 31, 2024 and 2023

	2024	2023
Assets		
Assets		
Cash	$ 460,737	$ 365,693
Accounts receivable	6,710	383
Promises to give, net	102,965	245,664
Grants receivable	143,694	236,249
Prepaid expenses	75,891	52,550
Inventories	160,934	134,612
Investments	9,140,721	8,375,301
Beneficial interests in perpetual trusts	2,624,873	2,437,279
Land, buildings and equipment, net	7,855,848	7,905,334
Right of use asset - finance leases, net	37,064	47,654
Right of use asset - operating leases, net	-	2,875
Total Assets	$ 20,609,437	$ 19,803,594
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	$ 141,055	$ 199,509
Accrued vacation	222,843	200,153
Custodial funds	39,948	38,291
Deferred revenue	96,492	105,873
Security deposit	14,523	14,523
Notes payable	2,795,945	2,795,945
Lease liabilities - finance leases	38,395	48,270
Lease liabilities - operating leases	-	2,875
Total Liabilities	3,349,201	3,405,439
Net Assets		
Without donor restrictions		
Undesignated	4,736,751	4,610,365
Board designated	524,823	490,714
Land, buildings and equipment, net of mortgage	5,059,903	5,109,389
Total Net Assets without Donor Restrictions	10,321,477	10,210,468
With donor restrictions		
Restricted by purpose or time	3,106,777	2,548,548
Restricted in perpetuity	3,831,982	3,639,139
Total Net Assets with Donor Restrictions	6,938,759	6,187,687
Total Net Assets	17,260,236	16,398,155
Total Liabilities and Net Assets	$ 20,609,437	$ 19,803,594

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, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public Support						
Contributions/bequests/grants	$ 373,355	$ 466,418	$ 839,773	$ 260,930	$ 513,150	$ 774,080
Total contributions	373,355	466,418	839,773	260,930	513,150	774,080
Special events						
Gross revenue	65,603	-	65,603	76,806	-	76,806
Direct costs	(33,534)	-	(33,534)	(24,117)	-	(24,117)
Net special event	32,069	-	32,069	52,689	-	52,689
Total Public Support	405,424	466,418	871,842	313,619	513,150	826,769
Program Related Revenue						
Product sales	7,777,003	-	7,777,003	7,195,381	-	7,195,381
Direct costs of product sales	(2,906,326)	-	(2,906,326)	(2,880,041)	-	(2,880,041)
Net revenue	4,870,677		4,870,677	4,315,340		4,315,340
Retail store sales	279,152	-	279,152	309,198	-	309,198
Direct costs of retail store sales	(151,934)	-	(151,934)	(212,472)	-	(212,472)
Net sales	127,218	-	127,218	96,726	-	96,726
Camping and program fees (net of financial assistance of $47,760 and $63,054 for 2024 and 2023, respectively)	249,710	-	249,710	255,565	-	255,565
Membership fees (net of financial assistance of $47,617 and $47,890 for 2024 and 2023, respectively)	74,693	-	74,693	84,040	-	84,040
Total Program Related Revenue	5,322,298	-	5,322,298	4,751,671	-	4,751,671
Other Income (Losses)						
Investment income, net	622,680	343,473	966,153	503,661	355,847	859,508
Change in value of perpetual trusts	115,064	187,594	302,658	114,867	245,054	359,921
Operating lease income	198,314	-	198,314	209,527	-	209,527
Miscellaneous	14,914	-	14,914	70,526	-	70,526
Total Other Income (Losses)	950,972	531,067	1,482,039	898,581	600,901	1,499,482
Total Public Support and Revenue	6,678,694	997,485	7,676,179	5,963,871	1,114,051	7,077,922

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Activities (Continued)
For the Years Ended December 31, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Total Public Support and Revenue	6,678,694	997,485	7,676,179	5,963,871	1,114,051	7,077,922
Net Assets Released From Restrictions	246,413	(246,413)	-	338,742	(338,742)	-
Total Public Support and Revenue	6,925,107	751,072	7,676,179	6,302,613	775,309	7,077,922
Expenses						
Program services	5,714,516	-	5,714,516	5,467,069	-	5,467,069
Management and general	843,656	-	843,656	776,968	-	776,968
Fund raising	255,926	-	255,926	255,420	-	255,420
Total Expenses	6,814,098	-	6,814,098	6,499,457	-	6,499,457
Change in Net Assets	111,009	751,072	862,081	(196,844)	775,309	578,465
Net Assets at Beginning of Year	10,210,468	6,187,687	16,398,155	10,407,312	5,412,378	15,819,690
Net Assets at End of Year	$ 10,321,477	$ 6,938,759	$ 17,260,236	$ 10,210,468	$ 6,187,687	$ 16,398,155

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, 2024 and 2023

	2024				2023			
	Total	Program Services	Management and General	Fund Raising	Total	Program Services	Management and General	Fund Raising
Salaries and wages	$ 3,354,482	$ 2,721,117	$ 488,599	$ 144,766	$ 3,118,251	$ 2,531,100	$ 442,995	$ 144,156
Employee benefits and payroll taxes	920,143	746,409	134,024	39,710	870,537	706,854	123,430	40,253
Professional fees/outside services	279,193	208,970	48,396	21,827	296,598	218,977	57,798	19,823
Office supplies	168,247	139,492	18,183	10,572	145,209	117,519	18,219	9,471
Telephone	98,426	88,141	7,668	2,617	88,734	77,099	8,733	2,902
Occupancy	493,710	474,430	17,758	1,522	483,768	467,835	14,640	1,293
Insurance	198,758	166,957	23,851	7,950	171,916	144,409	20,630	6,877
Equipment rental and maintenance	56,927	46,395	7,116	3,416	31,472	25,650	3,934	1,888
Printing, internet, technology	180,952	152,741	16,405	11,807	242,219	205,171	18,545	18,503
Travel	185,963	168,770	12,383	4,810	188,916	176,711	6,358	5,847
Training, conferences, meetings	97,037	80,244	16,267	526	118,599	104,604	12,236	1,759
Recruitment	94,322	92,834	1,488	-	115,031	113,177	1,854	-
Scholarships and financial assistance	138,476	138,475	-	-	128,094	128,094	-	-
Bank charges	36,233	23,893	12,136	204	30,534	13,556	16,857	121
Miscellaneous	41,086	27,257	10,136	3,693	33,765	32,512	1,253	-
Interest expense	96,130	84,530	10,684	916	99,879	88,019	10,924	936
Depreciation and amortization	374,013	353,861	18,562	1,590	335,935	315,782	18,562	1,591
Direct costs of program related revenue	2,906,326	2,906,326	-	-	2,880,041	2,880,041	-	-
Direct costs of merchandise	151,934	151,934	-	-	212,472	212,472	-	-
Direct costs of special events	33,534	-	-	33,534	24,117	-	-	24,117
Total Expenses By Function	9,905,892	8,772,776	843,856	289.460	9,616,087	8,559,582	776,968	279,537
Less direct costs of:								
Program related revenue	(2,906,326)	(2,906,326)	-	-	(2,880,041)	(2,880,041)	-	-
Merchandise	(151,934)	(151,934)	-	-	(212,472)	(212,472)	-	-
Special events	(33,534)	-	-	(33,534)	(24,117)	-	-	(24,117)
Total Expenses Included in Expense Section of Statement of Activities	$ 6,814,098	$ 5,714,516	$ 843,656	$ 255,926	$ 6,499,457	$ 5,467,069	$ 776,968	$ 255,420
Percent of total	100.00%	83.86%	12.38%	3.76%	100.00%	84.12%	11.95%	3.93%

Girl Scouts of Kentuckiana, Inc.
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
Cash Flows From Operating Activities:		
Change in net assets	$ 862,081	$ 578,465
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	374,013	335,935
Amortization of right-of-use assets	2,875	30,718
Perpetually restricted contributions	(5,250)	(5,623)
Realized gain on sale of investments	(473,570)	(174,622)
Unrealized gain on investments	(139,597)	(490,351)
Reinvested interest & dividends	(345,778)	(218,509)
Increase in value of perpetual trusts	(187,594)	(245,054)
(Increase) decrease in operating assets:		
Accounts receivable	(6,327)	60,922
Promises to give, net	142,699	(163,958)
Grants receivable	92,555	9,751
ERTC receivable	-	1,115,511
Prepaid expenses and inventories	(49,663)	38,551
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(58,454)	(59,088)
Accrued vacation	22,690	22,277
Custodial funds	1,657	8,358
Deferred revenue	(9,381)	18,017
Security deposit	-	1,354
Lease liability - operating leases	(2,875)	(30,718)
Net Cash Provided by Operating Activities	220,081	831,936
Cash Flows From Investing Activities:		
Purchases of property and equipment	(313,937)	(227,977)
Purchases of investments	(2,086,226)	(2,026,532)
Sales of investments	2,279,751	1,281,101
Net Cash Used by Investing Activities	(120,412)	(973,408)
Cash Flows From Financing Activities:		
Borrowings on line of credit	1,000,000	1,000,000
Payments on line of credit	(1,000,000)	(1,000,000)
Principal payments on finance leases	(9,875)	(7,326)
Endowment fund contributions	5,250	5,623
Net Cash Used by Financing Activities	(4,625)	(1,703)
Net Increase (Decrease) in Cash	95,044	(143,175)
Cash at Beginning of Year	365,693	508,868
Cash at End of Year	$ 460,737	$ 365,693
Supplemental Information		
Cash paid for interest	$ 96,130	$ 84,270
Obtaining right-of-use assets in exchange for lease liabilities	$ -	$ 55,381

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

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. 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. In accordance with generally accepted accounting principles (GAAP), consolidation is required. All material inter-organizational account balances and 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 also 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.

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 (contract receivable) are stated at unpaid balances, less an allowance for credit losses and consist of amounts due from troops for product sales. The Council estimates the amount to be collected based upon historical experience and management evaluation of outstanding receivables. Beginning in 2023, the allowance also includes the consideration of current conditions and reasonable and supportable forecasts about the future. There is no allowance for credit losses at December 31, 2024 or 2023. The Council writes off uncollectible receivables after the exhaustion of all collection efforts. The balances of accounts receivable are as follows:

December 31,		
2022	$	61,305
2023	$	383
2024	$	6,710

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 4 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.

Note 1 – Summary of Significant Accounting Policies (Continued)

Investments (Continued)

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.

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 on investment income, net 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 (contract liability) 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. The balances of deferred revenue are as follows:

December 31,		
2022	$	84,941
2023	$	105,873
2024	$	96,492

Note 1 – Summary of Significant Accounting Policies (Continued)

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.

Revenue Recognition

Most of the Council's program revenue (contract revenue) is from product sales (Girl Scout cookies), retail store sales, camping, membership, and other program fees. Cookie revenue is recognized as the Council satisfies performance obligations under its contracts. The Council determines the transaction price based on the amount of consideration the Council expects to be entitled to. Revenue from retail store sales is recorded upon delivery of the goods to the buyer, which is when the performance obligation is satisfied, and is reported net of any discounts. Camping, membership, and other program fees are recognized as the Council provides services. The Council determines the transaction price based on standard charges for services provided reduced by discounts provided for financial assistance.

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. The Council did not receive contributions of non-financial assets during 2024 and 2023.

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, 2024 and 2023 were $71,250 and $65,359, respectively.

Note 1 – Summary of Significant Accounting Policies (Continued)

Expense Allocation

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the consolidated 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.

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 $5,632 and $1,253 for the years ended December 31, 2024 and 2023, 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 consolidated statements of activities or accrued in the consolidated statements of financial position.

Reclassifications

Certain reclassifications have been made in the prior year's amounts to conform with current year statement presentation.

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, 2024 and 2023 was $195,334 and $0, respectively.

Concentration of Revenue

The Girl Scout cookie program generated 68% and 66% of unrestricted public support, revenue during the years ended December 31, 2024 and 2023, respectively.

Note 2 – Concentrations of Credit Risk (Continued)

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, 2024 and 2023:

	2024	2023
Investing in Future/Annual Fund	$ 108,694	$ 251,393
	$ 108,694	$ 251,393
Receivable in less than one year	$ 105,144	$ 205,593
Receivable in one to five years	3,550	45,800
Total promises to give	108,694	251,393
Less discounts to net present value	(1,229)	(1,229)
Less allowance for uncollectible promises to give	(4,500)	(4,500)
Net promises to give	$ 102,965	$ 245,664

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

Note 4 - Investments

Investments consist of stocks, bonds, mutual funds and life insurance. Cost, fair values and unrealized gain (loss) at December 31, 2024 and 2023, are as follows:

	Cost Basis	Fair Value	Unrealized Gain (Loss)
2024			
Cash, cash equivalents, and certificates of deposit	$ 2,092,849	$ 2,092,849	$ -
Corporate obligations	353,807	346,775	(7,032)
Common stock/equities	1,278,350	2,663,635	1,385,285
Government obligations	950,923	967,998	17,075
Mutual funds - bonds	1,370,770	1,331,221	(39,549)
Mutual funds - equities	1,238,616	1,527,421	288,805
Investments carried at fair value	7,285,315	8,929,899	1,644,584
Cash value - life insurance	165,089	210,822	45,733
Total investments	$ 7,450,404	$ 9,140,721	$ 1,690,317

	Cost Basis	Fair Value	Unrealized Gain (Loss)
2023			
Cash, cash equivalents, and certificates of deposit	$ 937,650	$ 937,650	$ -
Corporate obligations	438,298	423,566	(14,732)
Common stock/equities	1,635,797	2,985,616	1,349,819
Government obligations	1,344,335	1,367,394	23,059
Mutual funds - bonds	1,220,867	1,134,161	(86,706)
Mutual funds - equities	1,136,549	1,361,816	225,267
Investments carried at fair value	6,713,496	8,210,203	1,496,707
Cash value - life insurance	165,089	165,098	9
Total investments	$ 6,878,585	$ 8,375,301	$ 1,496,716

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

The 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, 2024 and 2023.

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.

Note 4 – Investments (Continued)

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
2024				
Cash, cash equivalents, and certificates of deposit	$ 2,092,849	$ -	$ -	$ 2,092,849
Corporate obligations	-	346,775	-	346,775
Common stock/equities	2,663,635	-	-	2,663,635
Government obligations	-	967,998	-	967,998
Mutual funds - bonds	1,331,221	-	-	1,331,221
Mutual funds - equities	1,527,421	-	-	1,527,421
Total investments at fair value	$ 7,615,126	$ 1,314,773	$ -	$ 8,929,899
2023				
Cash, cash equivalents, and certificates of deposit	$ 937,650	$ -	$ -	$ 937,650
Corporate obligations	-	423,566	-	423,566
Common stock/equities	2,985,616	-	-	2,985,616
Government obligations	-	1,367,394	-	1,367,394
Mutual funds - bonds	1,134,161	-	-	1,134,161
Mutual funds - equities	1,361,816	-	-	1,361,816
Total investments at fair value	$ 6,419,243	$ 1,790,960	$ -	$ 8,210,203

Note 4 – Investments (Continued)

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, 2024 and 2023, 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 5 – 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. 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:

	2024	2023
Walter Jacobs Trust	$ 1,950,857	$ 1,798,737
Houchens Trust	290,233	275,989
McCarroll Trust	318,341	300,169
Carter Trust	65,442	62,384
Total	$ 2,624,873	$ 2,437,279

Investment income, distributions, and changes in the value of the beneficial interests are recognized in the change in net assets with donor restrictions in the consolidated statements of activities.

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

	2024	2023
Balance beginning of year	$ 2,437,279	$ 2,192,225
Change in value of perpetual trust	305,858	367,016
Distributions	(118,264)	(121,962)
Balance at end of year	$ 2,624,873	$ 2,437,279

Note 6 – Endowment

Endowment Investment and Spending Policies

The Council's endowment funds consist of four perpetual trusts managed by other financial institutions (Note 5) 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, 2024 and 2023, 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

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.

Note 6 – Endowment (Continued)

Endowment net assets composition by type at December 31, 2024 and 2023 are as follows:

	Net Assets with Donor Restrictions		
	Accumulated Earnings	Restricted in Perpetuity	Total
2024	$ 1,893,777	$ 3,831,982	$ 5,725,759
2023	$ 1,608,569	$ 3,639,138	$ 5,247,707

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, 2024 and 2023, there were no underwater endowments.

Changes in endowment net assets for the years ended December 31, 2024 and 2023 are as follows:

	Net Assets with Donor Restrictions		
	Accumulated Earnings	Restricted in Perpetuity	Total
Balance December 31, 2022	$ 1,350,434	$ 3,388,462	$ 4,738,896
Investment return:			
Realized income	151,336	-	151,336
Market value change	176,180	367,016	543,196
Total investment return	327,516	367,016	694,532
Contributions	-	5,622	5,622
Distributions	-	(121,962)	(121,962)
Amounts appropriated for expenditure	(69,381)	-	(69,381)
Balance December 31, 2023	$ 1,608,569	$ 3,639,138	$ 5,247,707
Investment return:			
Realized income	308,365	-	308,365
Market value change	8,139	305,858	313,997
Total investment return	316,504	305,858	622,362
Contributions	6,007	5,250	11,257
Distributions	-	(118,264)	(118,264)
Amounts appropriated for expenditure	(37,303)	-	(37,303)
Balance December 31, 2024	$ 1,893,777	$ 3,831,982	$ 5,725,759

Note 6 – Endowment (Continued)

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.

Note 7 – Land, Building, and Equipment

At December 31, 2024 and 2023, the cost and accumulated depreciation of land, buildings, and equipment were as follows:

	2024	2023
Land and land improvements	$ 2,178,352	$ 2,178,352
Buildings and leasehold improvements	13,270,527	13,105,476
Office furniture and equipment	1,238,576	1,165,239
Automobiles and trucks	262,079	186,530
Total costs	16,949,534	16,635,597
Less accumulated depreciation	(9,093,686)	(8,730,263)
Land, building, and equipment, net	$ 7,855,848	$ 7,905,334
Depreciation and amortization expense	$ 374,013	$ 335,935

Note 8 – Leases

The Council leases certain office space under operating leases and copying machines under finance leases. 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. Right-of-use ("ROU") assets and lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term for leases with terms greater than 12 months or leases (long-term) with a purchase option that is reasonably certain to be exercised. Leases with an initial term of 12 months or less (short-term) are not recorded on the consolidated statement of financial position. Amortization of ROU assets and lease liabilities of operating leases is recognized on a straight-line basis over the lease term. Amortization of ROU assets and lease liabilities of finance leases is recognized on an effective interest method.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. ROU assets also include any lease prepayments and excludes any lease incentives, if applicable. Lease payments include the required fixed payments and amounts that are probable to be owed under residual value guarantees, as applicable.

The Council uses the implicit rate when it is readily determinable. Since most of the Council's leases do not provide an implicit rate, to determine the present value of lease payments, the Council uses the risk-free rate commensurate to the lease term based on the information available at lease commencement.

Note 8 – Leases (Continued)

Certain lease contracts contain non-lease components such as copier maintenance. The Council has made a policy election to not separate the lease and non-lease components and thus recognize a single lease component for all of its right-of-use assets and lease liabilities.

The Council had one operating lease for office space during the year which expired on September 30, 2024. Both parties have agreed to continue the lease arrangement on a month-to-month basis and either party can cancel at any time. Under these new terms, the Council has determined this to be a short-term lease and has elected not to recognize a right-of-use asset or lease liability. The Council had no other operating leases as of December 31, 2024.

As of December 31, 2024, the Council had one finance lease for copying machines which is set to expire June 30, 2028.

The components of lease expense were as follows:

Year Ended December 31,	2024	2023
Operating Leases, included in operating expenses	$ 2,875	$ 30,718
Finance lease cost:		
Amortization expense	10,590	7,942
Interest on lease liabilities	2,020	1,594
Total finance lease cost	12,610	9,536
Total lease costs	$ 15,485	$ 40,254

Other information related to leases are as follows:

Year Ended December 31,	2024	2023
Weighted average remaining lease term for finance leases (years)	4	5
Weighted average remaining lease term for operating leases (years)	0	0.75
Weighted average discount rate for finance leases	4.60%	4.60%
Weighted average discount rate for operating leases	0.00%	4.12%

Future minimum lease payments for finance leases are as follows:

Year Ending December 31,	
2025	$ 11,895
2026	11,895
2027	11,895
2028	5,957
	41,642
Less imputed interest	(3,247)
Total	$ 38,395

Note 9 – Notes Payable

The Council has a note payable that consists of a mortgage note on the Council's headquarters secured by land, buildings, and improvements with a net book value of $3,495,909 at December 31, 2024. 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 10 – 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, 2024), with a floor of 3.25%, maturing on May 22, 2026, secured by real estate. There was no outstanding balance at December 31, 2024 or 2023.

Note 11 – 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:

	2024	2023
Designation of Nonprofit Assistance Fund Grant for Shantituck Pool Renovation	$ 100,000	$ 100,000
Girl Scout Trust Fund	424,823	390,714
	$ 524,823	$ 490,714

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, 2024 and 2023 are as follows:

	2024	2023
Balance beginning of year	$ 390,714	$ 362,583
Unrealized investment gain	34,801	40,005
Investment income	9,308	9,126
Distributions	(10,000)	(21,000)
Balance at end of year	$ 424,823	$ 390,714

Note 12 – Net Assets with Donor Restrictions

Net assets are restricted for the following purposes as of December 31, 2024 and 2023:

	2024	2023
Subject to specified purpose or passage of time:		
Purpose restricted for programs	$ 520,313	$ 553,423
Time restricted for future periods	-	29,686
Shantituck pool renovation	690,052	354,235
Building and equipment	2,635	2,635
	1,213,000	939,979
Subject to the Council's spending policy:		
Accumulated earnings from endowments	1,893,777	1,608,569
Total net assets with donor restrictions restricted by purpose or time	3,106,777	2,548,548
Subject to restriction in perpetuity:		
Beneficial interest in perpetual trusts	2,624,873	2,437,279
Council managed endowment funds	1,207,109	1,201,860
Total net assets with donor restrictions restricted in perpetuity	3,831,982	3,639,139
Total net assets with donor restrictions	$ 6,938,759	$ 6,187,687

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 donors .

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, 2024 and 2023:

	2024	2023
Balance beginning of year	$ 224,462	$ 201,916
Investment income	26,917	28,069
Program expense	(3,984)	(5,523)
Balance at end of year	$ 247,395	$ 224,462

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.

Note 12 – Net Assets with Donor Restrictions (Continued)

The Katherine Schwartz estate (original bequest was $5,000) activity is as follows as of December 31, 2024 and 2023:

	2024	2023
Balance beginning of year	$ 20,748	$ 18,371
Investment income	2,566	2,569
Program expense	(222)	(192)
Balance at end of year	$ 23,092	$ 20,748

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

Note 13 – Contributions of Nonfinancial Assets

The Council leases for one dollar certain 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 14 – Conditional Contribution

The Council received a conditional grant award of $100,000 in the year ended December 31, 2023. There were no conditional contributions during the year ended December 31, 2024. The grant was contingent on Council raising matching funds. The grant award would become due when the Council raised $100,000 toward the challenge. The challenge grant was issued to raise an equal amount to support the Shantituck pool renovation project. This award was recognized as revenue for the year ended December 31, 2023 because the grantor's conditions were met in 2023. Payment was received in the year ended December 31, 2024.

Note 15 – Special Event

The Council held an annual fundraising event in each of the years ended December 31, 2024 and 2023. The gross revenue and direct costs of the event for each year are as follows:

	Gross Revenue	Direct Costs	Net
2024			
Via Colori	$ 65,603	$ 33,534	$ 32,069
2023			
Via Colori	$ 76,806	$ 24,117	$ 52,689

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, 2024 and 2023:

	Gross Revenue	Direct Costs	Net
2024			
Cookie sale	$ 7,344,158	$ 2,616,077	$ 4,728,081
Fall product sale	432,845	290,249	142,596
	$ 7,777,003	$ 2,906,326	$ 4,870,677
2023			
Cookie sale	$ 6,760,195	$ 2,582,640	$ 4,177,555
Fall product sale	435,186	297,401	137,785
	$ 7,195,381	$ 2,880,041	$ 4,315,340

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	
2025	$ 184,708
2026	136,434
2027	53,306
2028	6,200
	$ 380,648

Operating lease income was $198,314 and $209,527 for 2024 and 2023, respectively.

Note 18 – Defined Benefit Pension Plan

The Council participates in the National Girl Scout Council Retirement Plan (NGSCRP)(EIN 13-1624016, Plan #2), a noncontributory defined benefit pension plan sponsored by Girl Scouts of the USA. The National Board of 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 and vested benefits prior to July 31, 2010 are based on years of service and salary levels. 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.

Net Plan assets declined during the year and are less than the actuarial present value of accumulated Plan benefits as of January 1, 2024. On April 8, 2014, President Obama signed H.R. 4275 into law, a relief package unanimously passed by Congress that gives NGSCRP the flexibility to adopt the Pension Protection Act (PPA) funding requirements immediately or not at all. NGSCRP has elected to adopt this relief and not be subject to PPA. 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. Aggregate annual contributions made in fiscal years 2023 and 2024 were $27,500,000 and $27,400,000, respectively. Aggregate contributions to be made in fiscal 2025 are expected to be $26,000,000.

The Council's pension expense and contributions to the plan was $345,720 for each of the years ended December 31, 2024 and 2023.

The Council's contributions are less than 5% of total contributions to the plan for each of the years presented. The audited market to market funded status of the plan as of September 30, 2024, reflects total plan assets of $431,300,000 and total plan liabilities of $482,000,000 for a deficit of $50,700,000, which is 89.5% funded.

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, 2024 and 2023, employer contributions were $52,521 and $47,082, respectively.

Note 20 – Liquidity and Availability of Financial Assets

The following table reflects the Council's financial assets as of December 31, 2024 and 2023, 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.

	2024	2023
Financial Assets		
Cash	$ 460,737	$ 365,693
Accounts receivable	6,710	383
Promises to give, net	102,965	245,664
Grant receivable	143,694	236,249
Investments	9,140,721	8,375,301
Financial assets, at year-end	9,854,827	9,223,290
Less those unavailable for general expenditure within one year		
Subject to specified purpose or passage of time	(1,213,000)	(939,979)
Perpetual endowments	(1,207,109)	(1,201,860)
Accumulated endowment earnings	(1,893,777)	(1,608,569)
Board designated reserves and accumulated earnings subject to appropriation beyond one year	(318,617)	(293,036)
Financial assets available to meet cash needs for general expenditures within one year	$ 5,222,324	$ 5,179,847

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 October 30, 2024, the Council entered into a purchase agreement related to the 2024-2025 Girl Scout cookie season. Under the agreement, the Council must purchase a minimum of 117,313 cases of cookies at an estimated cost of $2,020,995.

Note 22 - Subsequent Events

Management has evaluated subsequent events for recognition or disclosure in the financial statements through March 18, 2025, which was the date at which the financial statements were available to be issued.

Kentucky Secretary of State
Michael G. Adams

FAST TRACK

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
Subscribe to changes made to this entity
Print & Mail – Request Certificates

General Information

Organization Number :	0014874
Name :	GIRL SCOUTS OF KENTUCKIANA, INC.
Profit or Non-Profit :	N - Non-profit
Company Type :	KCO - Kentucky Corporation
Industry :	Social Services
Number of Employees :	Medium (20-99)
Primary County :	Jefferson
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 :	3/17/2026
Principal Office :	2115 LEXINGTON ROAD LOUISVILLE, KY, 40206
Registered Agent :	GREG CARDWELL-COPENHEFER

2115 LEXINGTON ROAD
LOUISVILLE, KY, 40206

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Show Initial Officers

Show Microfilm

Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training Attestation

Grantee Organization Name: Girl Scouts of Kentuckiana

Grantee Representative Name: Valerie Colvin

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having viewed the Neighborhood Development Fund training presentation. I understand the reporting requirements of the Neighborhood Development Fund grant. Additionally, after viewing the presentation, I have correctly answered the below questions.

Please check:

[x] I viewed the NDF training material on the website

Answer the following questions before signing (Circle or write in the correct answer).

1. The NDF funding your agency received is a gift from LMG? True or False
2. Name the three budget categories that require a detail list.
   client assistance, community events and other expenses
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. True or False
4. Which four questions should your financial support documentation answer at all times?
   who, what, when and where
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? True or False
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. True or False.

Valerie Colvin
Grantee Representative Signature

6/23/2026
Date

NOTE: Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov Fax: 502-574-3219

Mailing Address:
Louisville Metro Government
ATTN: NDF Coordinator
611 West Jefferson St.
Louisville, KY 40202